

# The Gazette of India

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NEW DELHI, SATURDAY, OCTOBER 4, 1952

## NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 27th September 1952:—

Issue No.	No. and date	Issued by	Subject
405	No. 19/45/52-Elec. III, dated the 19th September 1952	Election Commission India.	Appointment of certain persons as members of the Election Tribunal.
	No. 39-PB/52-1-Elec. III, dated the 19th September 1952.	Ditto.	Appointment of an officer to assist the Returning Officer.
406	No BR-CS/52(3), dated the 17th September 1952.	Ditto.	Removal of disqualifications of a candidate by the Election Commission.
407	No SC (A)-2(89)/52, dated the 20th September 1952.	Ministry of Commerce and Industry.	Resolution regarding re-examination of revision of the existing retention prices of steel.
408	No 47/9/52-Elec. V, dated the 19th September 1952.	Election Commission India.	Appointment of the District Magistrate, Hooghly to be the Electoral Registration Officer for the Birbhum, Serampore, and Burdwan Parliamentary Constituencies.
409	No TP-CS/52(29), dated the 19th September 1952.	Ditto.	Removal of disqualifications of a candidate by the Election Commission.
	No. 4/21/52-Elec. I, dated the 22nd September 1952	Ditto.	Extension of the period within which claims and objections are to be made.
	No. 19/161/52-Elec. III, dated the 22nd September 1952.	Ditto.	Appointment of certain persons as Chairman and as the other members of the Election Tribunal.
410	No F 12(7)/52-C., dated the 22nd September 1952.	Ministry of Law	Declaration of the election of a candidate to fill the seat in the Zalawad Parliamentary Constituency.
411	No. TP-CS/52(30), dated the 20th September 1952.	Election Commission India.	Removal of disqualifications of certain candidates by the Election Commission.
412	No. 19/180/52-Elec. III, dated the 23rd September 1952.	Ditto.	Appointment of certain persons as a chairman and as the other members of the Election Tribunal.
413	No. F. 24(8)/52-C. dated the 24th September 1952.	Ministry of Law	Declaration containing the name of the candidate elected to fill a seat in the Council of States.
	No. F. 4 (4)/52-C, dated the 24th September 1952.	Ditto.	Notice regarding the return of election expenses of a candidate from Mandla-Jabalpur-South Constituency.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

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## PART I—Section 1

**Notifications relating to Non-Statutory Rules, Regulations and Orders and Resolutions Issued by the Ministries of the Government of India (other than the Ministry of Defence) and by the Supreme Court**

## OFFICE OF THE SECRETARY TO THE PRESIDENT

*New Delhi, the 27th September 1952*

**No. 60-Pres/52.**—The President has been pleased to award the President's Police and Fire Services Medal for gallantry to the undermentioned officers of the Madhya Pradesh Special Armed Constabulary on deputation to Hyderabad State:—

## Names of officers and ranks—

(i) Sureshanand Naik No. 2071 and (ii) Sunder Singh, Constable No. 180 (deceased) both of 'G' Company, Madhya Pradesh Special Armed Constabulary, Khammameth, Warrangal (South).

## Statement of services for which the decorations have been awarded—

On receipt of information on 28th November 1950 that some criminals responsible for five murders committed in Khumbalpalli, Budhikunda and Gumnur villages were camping near Alligudem village, Circle Inspector and Sub-Inspector Mahbubabad with a party of 30 Madhya Pradesh Armed Police under Platoon Commander (Subedar) Madan Mohan planned a raid on the place. Covering a distance of 20 miles on foot through thick forest, the Police Party stopped two furlongs away from some huts which were used by the hostiles as their resting place. After dividing themselves into groups, the police parties marched towards these hide-outs. The party that advanced from the centre sighted two huts covered with shrubs. Police Constable No. 180, Sunder Singh, of this party, boldly advanced towards the huts and, on seeing one of the hostiles sitting before a burning fire, rushed at him

to prevent him from escaping and warning the other hostiles, while Naik No. 2071 Sureshanand, took up position outside the huts ready for action in the event of an attack by the hostiles. All of a sudden this hostile, Alluri Venkiah, raised an alarm, on hearing which two of his associates living in the rear hut took up positions in the bushes nearby and started firing. He was, however, killed by a gun shot fired by the Police Party. Thereupon constable Sunder Singh joined Naik Sureshanand in a position facing the direction from which the hostiles were firing. They then saw five of the hostiles running away from the huts into the dense forest. Constable Sunder Singh and Naik Sureshanand chased them and in the course of the fierce encounter that ensued Constable Sunder Singh shot dead two more hostiles, Alluri Ramlu and Chinta Eerayy, but he himself received a bullet wound in the neck resulting in his instantaneous death. After the death of his comrade Naik Sureshanand had to fight a lone battle, but he finally succeeded in shooting dead two more hostiles. Thus all the five outlaws were accounted for.

In this encounter Naik Sureshanand and Police Constable Sunder Singh displayed courage and initiative and devotion to duty of a high order.

2. These awards are made for gallantry under rule 4(i) of the rules governing the award of the President's Police and Fire Services Medal and consequently carry with them the special allowance admissible to officers of and below the rank of Inspector of Police as provided in rule No. 5.

SHAVAX A. LAL,  
Secretary to the President.

K. G. AMBEGAOKAR, Secy.

## MINISTRY OF COMMERCE AND INDUSTRY

(TRADE MARKS)

New Delhi, the 22nd September 1952

No. 8(10)-T.M.&P(TM)/52.—In exercise of the powers conferred by sub-section (1) of section 84 of the Trade Marks Act, 1940 (V of 1940), the Central Government hereby directs that the following further amendments shall be made in the Trade Marks Rules, 1942, the same having been previously published as required by the said sub-section, namely:—

In the Seventh Schedule to the said Rules—

- (a) in item 5, for the words "Bombay Piece-Goods Native Merchants' Association, Bombay" the words "Bombay Piece-Goods Merchants' Association, Bombay" shall be substituted;
- (b) in item 10, for the words "Bengal Chamber of Commerce, Calcutta" the words "Bengal Chamber of Commerce and Industry, Calcutta" shall be substituted;
- (c) in item 17, for the words "Southern Indian Millowners' Association, Coimbatore" the words "Southern India Millowners' Association, Coimbatore" shall be substituted;
- (d) in item 18, for the words "C. P. and Berar Millowners' Association, Nagpur" the words "Madhya Pradesh Millowners' Association, Nagpur" shall be substituted;
- (e) in item 24, for the words "Andhra Chamber of Commerce Ltd., Madras" the words "Andhra Chamber of Commerce, Madras" shall be substituted.

C. R. B. MENON, Dy. Secy.

New Delhi, the 24th September 1952

No. F. 17-39/52-Com.I.—In pursuance of the provisions of Bye-Laws of the Indian Central Arecanut Committee, the Central Government is pleased to publish the following audited accounts of Receipts and Expenditure of the Indian Central Arecanut Committee for the year ending 31st March 1952, along with extracts from auditor's report:—

Extracts from the Audit Report on the Accounts of the Indian Central Arecanut Committee for the year 1951-52 conducted from 5-6-1952 to 10-5-1952.

I. Introductory.—The Accounts of the Indian Central Arecanut Committee were last audited in June 1951.

## INDIAN CENTRAL ARECANUT COMMITTEE, CALCUT.

Receipts and Expenditure Account for the year ended 31st March 1952.

Receipts			Expenditure		
	Rs.	a. p.		Rs.	a. p.
Opening Balance . . . . .	3,53,895	11 2	(a) Administration of the Society (Committee),	50,349	1 3
Receipts during the year —			(b) Measures taken in connection with work on the improvement of the cultivation of arecanut . . . . .	21,014	1 9
(a) Money received from Government of India . . . . .	...		(c) Measures taken in connection with work on the development and improvement of arecanut and its products in India . . . . .	9,763	5 6
(b) Other moneys received by the Society (Committee).	9,278	0 9	(d) Measures taken in connection with improvement in marketing of arecanut and its products . . . . .	28,256	4 0
(c) Interest received from investment of such moneys as aforesaid . . . . .	...		(e) Miscellaneous . . . . .	...	
			Total . . . . .	1,09,382	12 6
			Closing balance . . . . .	2,53,790	15 5
Grand Total . . . . .	3,63,173	11 11	Grand Total . . . . .	3,63,173	11 11
Closing Balance —					
Cash (Permanent advance) . . . . .		500 0 0			
Balance in the bank . . . . .	2,53,290	15 5			
	2,53,790	15 5			

The accounts have been examined and according to the best of my information and in consideration of the explanation given as a result of test audit of the accounts, they are correct.

(Sd.) V. RAMASUBRAMANIAN,  
Asst. Examiner, Outside Audit Dept.

## MINISTRY OF FOOD AND AGRICULTURE

(Agriculture)

(FAMINE)

New Delhi, the 23rd September 1952

No. F. 3-42/52-PCII.—With reference to Clause (c) of Rules 3 of the Rules published with the late Department of Revenue and Agriculture Notification No. 1616-F dated the 25th July 1900, as amended from time to time, the Government of Rajasthan, has appointed Shri Shyam Lal, I.A.S., Revenue Secretary to that Government to be a member of the Board of Management, Indian People's Famine Trust, vice Shri Hetudan Ujwal with effect from the 28th February 1952.

N. T. GULRAJANI, Under Secy.

New Delhi, the 24th September 1952

No. F. 18-5/52-IRN.—The existing entry against item No. 11 in para 1 of the Resolution of the Government of India, Ministry of Agriculture No. F. 21-2/48-IRN dated 6-1-49 shall be substituted by the following:—

"The Director of Research Circle, Roorkee".

K. C. CHETTY, Under Secy.

During the present audit, the accounts for the year 1951-52 were checked.

Shri K. K. Nambiar, Secretary, was in-charge of the Institution.

A statement of receipts and expenditure of the Committee for the financial year 1951-52, in the form prescribed in the bye-laws of the Committee and approved by the Government of India is appended to the report.

\* \* \* \* \*

(Sd.) K. K. NAMBIAR,  
Secretary, I. C. A. Committee.

S. D. UDHRAIN, Under Secy.



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Chartered Accountants)

New Delhi, the 4th September 1952

No. 48-CA(2)/52.—In pursuance of sub-section (3) of Section 19 of the Chartered Accountants Act, 1949, the list of members of the Institute of Chartered Accountants of India as on the 1st day of April, 1952, is hereby published for general information:—

## EXPLANATORY NOTES

There are two classes of members, viz. Fellows and Associates. Fellows and Associates are entitled to use the letters "F.C.A." and "A.C.A." respectively after their names.

'F' after a member's name denotes Fellow and 'A' Associate. The date following 'F' is the date of election to Fellowship and the date following 'A' is the date of admission to Associateship. The number in brackets at the end indicates Membership Number of the member concerned.

A dagger (†) before a member's name indicates that the member is not in practice.

The names of Chartered Accountants firms only are given in bold letters. In brackets are shown the names of the partners only of the respective Chartered Accountants firms.

Members who are employed by a firm of Chartered Accountants are described as 'with' that firm.

Members who are employed by a concern other than a firm of Chartered Accountants are described as 'C/o' that concern.

The first list has been arranged alphabetically and the second list has been arranged topographically according to Regions.

## ALPHABETICAL LIST OF MEMBERS AND FIRMS

Abdul Mannan, S., G.D.A., A. (1-7-49), F. (16-8-49), Churiwalon, Gali Jute Wallace, Delhi. (377)

**Abhyankar (B. C.) & Co.**, (B. C. Abhyankar and V. G. Paranjpe), 3rd floor, 35-36, Alli Chambers, Medows Street, Fort, Bombay, also at Poona.

Abhyankar, Bhalchandra Chintaman, G.D.A., A. (1-7-49), F. (16-8-49), **B. C. Abhyankar & Co.**, 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort, Bombay. (171)

Abhyankar, Govind Shridhar, B.A., LL.B., G.D.A., A. (25-12-49), F. (23-3-50), Medows House, Medows Street, Fort, Bombay. (1642)

†Abhyankar, Vasudeo Dattatraya, B.A., B.Com., A. (16-11-51), Plot No. 119, Hindu Colony, 5th Lane, Dadar, Bombay. (2108)

Abideen, I. Zainul, B.A., A. (21-3-50), **A. M. Ubaidulla & Co.**, 5, Marakayya Labbai St., Harbour Dn., Madras—1. (1665)

Acharya, Gajendra Prasad, B.Sc., G.D.A., A. (1-7-49), F. (12-3-50), 121, Chitla Ranjan Avenue, Calcutta—7. (837)

†Acharya, Satya Kumar, B.Sc., B.Com., A. (8-10-50), C/o Shri M. K. Acharya, 37, Dwarijungle Road, P. O. Bhadrakali, Dt. Hooghly. (1877)

†Adagra, D. R., B.Sc., A. (21-9-49), Muncharam Building, 394, Grant Road, Bombay—7. (1599)

†Adarbad, Rustom Navroaz, G.D.A., A. (1-7-49), F. (29-3-51), Grand Hotel Buildings (1st Floor), Mirzapur Road, Lal Darwaja, Ahmedabad. (73)

**Adenwalla (N. D.) & Co.**, (N. D. Adenwalla), 418, Chotalal Bhuwan, Kalbadevi Road, Bombay.

Adenwalla, Nariman Dadabhoy, G.D.A., A. (1-7-49), F. (16-8-49), **N. D. Adenwalla & Co.**, 418, Chotalal Bhuwan, Kalbadevi Road, Bombay. (198)

Adimoorthi, Dhupagunta, S., B.A., A. (1-7-49), **L. Sivaram & Co.**, 36, Khansamettu Street, Madurai. (1437)

†Advani, Govind Pritamdas, B.Com., (Lond.) A.C.A. (Eng. & Wales), A. (7-11-50), "Oceana", 214, Marine Drive, Bombay. (1886)

†Advant, Anant Gangadhar, B.Com., A. (1-7-49), 'Shantaprasad', Plot No. 67, 1st Lane, Hindu Colony, Dadar, Bombay—14. (857)

**Afzal Bannerjee & Co.**, (S. A. Afzal and J. N. Banerjee) 1/1, Vansittart Row, Calcutta—1.

†Afzal Syed Ahmed, F.S.A.A., A. (1-7-49), **Afzal Banerjee & Co.**, 1/1, Vansittart Row, Calcutta. (446)

Agarwal, Kallashi Lal, B.Com., LL.B., A. (25-8-49), **Kallash & Co.**, Kokila Market, Kinari Bazar, Agra. (1582)

Agarwal, Narainlal, B.A., G.D.A., A. (1-7-49), **Narainlal Agarwal & Co.**, 58-60, Vithalwadi, Kalbadevi Road, Bombay. (376)

†Agarwal, Pitam Chand, B.Com., A. (1-7-49), C/o Kamal & Co. (Jaipur), Ltd., Post Box No 301, Kashmir Gate, Delhi. (1017)

†Agarwal, Sardari Lal, M.A. (Econ.), B.Com., A. (23-1-50), C/o P. B. No. 17, New Delhi. (1649)

**Agarwala (D. P.) & Co.**, (D. P. Agarwala), Kanhaiya Buildings, Belanganj, Agra.

Agarwala, Dwarka Prasad, B.Com., LL.B., A. (6-2-51), **D. P. Agarwala & Co.**, Kanhaiya Buildings, Belanganj, Agra. (1946)

Agashivala, Jasvantlal Vurjivandas, A. (1-7-49), F. (11-12-50), **Dalal Desai & Kumana**, Mherwan Building, Sir Phirozshah Mehta Road, Fort, Bombay. (992)

†Aggarwal, Puran Chand, B.A., (Com.), A. (8-3-52), with **A. F. Ferguson & Co.**, Scindia House, New Delhi. (2175)

**Aggarwal (S. D.) & Co.**, (S. D. Aggarwal), 179, Bank Road, Ambala Cantt.

Aggarwal, Sukh Dev, B.A. (Com.), A. (21-4-50), **S. D. Aggarwal & Co.**, 179, Bank Road, Ambala Cantt. (1702)

**Agrawal (P. D.) & Co.**, (P. D. Agrawal), 39-24, Meston Road, Kanpur.

Agrawal, Prabhu Dayal, B.Com., LL.B., A. (30-5-50), **P. D. Agrawal & Co.**, 39-24, Meston Road, Kanpur. (1750)

**Agrawala (K. B. L.) & Co.**, (K. B. L. Agrawala), 70, Kanhaiya Buildings, Raja-ki-Mandi, Agra.

Agrawala, Kunj Behari Lal, B.Com., LL.B., A. (1-7-49), **K. B. L. Agrawala & Co.**, 70, Kanhaiya Building, Raja-ki-Mandi, Agra. (1190)

Agrwala, Raja Ram, B.Com., A. (23-5-51), 34, Mahadeo Road, New Delhi. (2000)

**Ahmed B. Khan & Co.**, (Ahmed B. Khan and Adamji P. Peerbhoy), 67-69, Dada Manzil, Mohamedali Road, Bombay—3.

**Ahmed N. Lilani & Co.**, (Ahmed N. Lilani), Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mohamedali Road, Bombay—3.

**Ahuja (H. S.) & Co.**, (Harbans Singh), 17, Regal Building, New Delhi.

†Ahuja, Karam Naram, A. (28-12-50), House No. 5565, Street No. 75, Regarpura, Karol Bagh, Delhi. (1928)

**Ailawadi (R. D.) & Co.**, (Ram Das Ailawadi), Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort, Bombay—1.

Ailawadi, Ram Das, G.D.A., A. (1-7-49), F. (16-8-49), **R. D. Ailawadi & Co.**, Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort, Bombay—1. (146)

**Aiyar & Co.**, (P. S. N. Aiyar & T. S. Rajagopalan), Lakshmi Buildings, Connaught Circus, New Delhi, also at Madras and Karaikudi.

Aiyar, Arjun K. S., B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. S. Aiyar & Co.**, East & West Building, 49, Apollo Street, Fort, Bombay—1. (79)

Aiyar, Bharat Kalyan Subramani, A. (1-7-49), F. (16-8-49), **K. S. Aiyar & Co.**, East & West Building, 49, Apollo Street, Fort, Bombay—1. (78)

Aiyar, B. P. Jayarama, G.D.A., A. (1-7-49), F. (18-7-50), 6, Radha Krishnan Street, Thyagaraya Nagar, Madras. (495)

†Aiyar, Gangadharaiyar Venkatachala, G.D.A., A. (1-7-49), 21-A, Ishwar Ganguly Street, Kalghat, Calcutta—26. (399)

**Aiyar (K. S.) & Co.**, (Bharat K. S. Aiyar, Arjun K. S. Aiyar, and S. A. Aiyar), East & West Building, 49, Apollo Street, Fort, Bombay—1.

Aiyar, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Krishna Bhawan", Sandhurst Bridge, Bombay—4. (61)

**Aiyar (R. V.) & Co.**, (R. V. Aiyar), 8/2, Hastings Street, 2nd Floor, Rooms Nos. 5 & 6, Calcutta.

Aiyar, Ramakrishna Venkatarama, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **R. V. Aiyar & Co.**, 8/12, Hastings Street, 2nd Floor, Rooms Nos. 5 & 6, Calcutta. (566)

Aiyar, Shankar Arjun, B.A. (Hons.), A.S.A.A., A. (1-7-49), **K. S. Aiyar & Co.**, East & West Building, 49, Apollo Street, Fort, Bombay. (1268)

**Aiyar (V. S.) & Co.**, (A. V. Subrahmanyam and S. Parasuraman), No. 363, Esplanade, Madras—1.

†Aiyar, Venkataraman S., B.A. (Com.), A. (15-12-49), Flat No. 1, 3rd Floor, Readymoney Mansion, Worli Naka, Bombay—18. (1631)

Aiyer, K Venkatachalam, B.A. A (24-1-51), **K. Venkatachalam Aiyar & Co.**, Sri Niketan, Chettikulangara, Trivandrum (Travancore) (1942)

Aiyer, V Narayana, B.A. A (11-7-50), "Magan Vihar", 1st Floor, Matunga, G.I.P. Bombay—19 (1794)

Alai, Ganesh Narayan, B.Com. A (14-52), "Guru Kuteeram", Chinnadarapuram, Via Karur, Dist Tiruchirappalli (2177)

Allbless (R. B.) & Co., (R B Allbless and R S Mama), 14, Western India House, Sir Phirozeshah Mehta Road, Fort, Bombay—1

Allbless, Rustomji Bejonji, G.D.A., A. (1-7-49), F (16-8-49), **R. B. Allbless & Co.**, 14, Western India House, Sir, Phirozeshah Mehta Road, Fort, Bombay—1 (218)

Almeida, Pius Michael, A (1-7-49) F (8-7-51), **Chhotalal H. Shah & Co.**, Bharucha Buildings, 1st Floor, Princess Street, Bombay (1055)

Alparwalla, Kaiki Rustom, B.Com (Bom), B.Com (Lond), A.C.A (Eng & Wales), A (7-5-51), 179, Lamington Cross Road, Bombay—7 (1995)

Alur, B N, G.D.A. A (25-12-49), F. (23-3-50), Malmaddi, Dharwar (1643)

**Ambalal Patel & Co.**, (A K Patel), 4th Floor, Meadows House, Meadows Street, Fort, Bombay.

**Ambalal Thakkar & Co.**, (A S Thakkar), East & West Building, 49, Apollo Street, Fort, Bombay

**Ambekar (W. G.) & Co.**, (W. G Ambekar), Ayachit Road, Mahal, Nagpur City.

Ambekar, Waman Ganesh, M.A., B.Com. A (1-7-49), **W. G. Ambekar & Co.**, Ayachit Road Mahal, Nagpur City (1129)

Amin, Apaji Bavaji B.Com, G.D.A. A (1-7-49), F. (16-8-49) **Apaji Amin & Co.**, 3120/2, Gandhi Road, Ahmedabad (127)

Amin, Jashbhai Bavajibhai, G.D.A. A (1-7-49), F (16-8-49), **Apaji Amin & Co.**, 14, Hamam Street, Fort, Bombay (222)

Amin, Yogendra Chunibhai, A (16-12-49), **Dalal & Shah**, No 49-55, Apollo Street, Fort, Bombay (1634)

†Amurthalangam, Nagar Sundaresa G.D.A., A (1-7-49); F (16-8-49), "Rajasthan", No 1, Sundara Mudali Street, Vinayakapuram, Madras—6. (694)

**Amritlal H. Jain & Co.**, (A H Jain), Manak Mansion, Chotta Sarafa, Ujjain.

**Anandam (M) & Co.**, (M Anandam), 29, Hyderbasti, Secunderabad (Dn)

Anandam, Mamidipudi, B.A., A (1-7-49), F (1-12-50), **M. Anandam & Co.**, 29, Hyderbasti, Secunderabad (Dn) (858)

Anand Gopal, B.A. (Com) (Hons) A (28-11-50), with **V. Sahai & Co.**, 36/G, Connaught Circus, New Delhi. (1909)

†Ananthakrishnan, L. N., B.Sc. A. (1-7-49), 209-A, Lansdowne Road Extn, Rashbehari Avenue, Calcutta. (1001)

Ananthakrishnan, S. B.A., A (1-7-49), F (5-8-50), **S. A. Krishna & Co.**, Bottawalla Building, 11, Elphinstone Circle, Fort, Bombay (803)

**Anantham & Co.**, (S A P. Swamy), Main Road, Berhampur. (Ganjam Dt)

†Ananthanarayana, V., G.D.A. A (3-9-51), Manager, Kothari Textiles Ltd, Singanallur, Coimbatore. (2072)

Ananthanarayanan, Nuran Naganathan, A (1-7-49), F (12-3-50), 32, Alarmelumangapuram, Mylapore, Madras. (641)

Ananthapadmanabharao, H N. A. (22-6-51), Door No. 362, A Ramanna Street, Near Jagmohan Palace, Mysore (2028)

†Anantharaman, R. B.A., G.D.A. A. (1-7-49), F (11-11-49), Chief Accountant, The Indian Telephone Industries Ltd, Duravani Nagar P. O., Bangalore. (469)

Anantha Rao, Sakharepatam, G.D.A. A. (1-7-49), 23, Annayappa Block Palace Guttahalli, Malleswaram Post, Bangalore—3. (846)

Anderson, John C A (Scott), A (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Bombay (1391)

Annadhanam, K., G.D.A. A (1-7-49), F (30-3-50), **S. Valdyanath Aiyar & Co.**, 4 Kashmere Gate, Delhi (757)

**Apaji Amin & Co.**, (A B Amin, J B. Amin and K V. Patel), 14, Hamam Street, Fort, Bombay, also at Ahmedabad and Baroda

Apte, Gopal Dattatraya, B.A., G.D.A. A (1-7-49), F. (16-8-49), New Kitab Building, Laxmi Road, Poona—2 (253)

†Aras, Digamber Yeshwant, A (1-7-49), C-7 Model House, Proctor Road Gugaum, Bombay—4 (698)

**Argade & Bhagwat**, (Sham Ganesh Argade and Trimbak Narayan Bhagwat), Crescent Chambers, Tamarind Lane, Fort, Bombay, also at Hyderabad (Dn).

Argade, Sham Ganesh A (1-7-49), **Argade & Bhagwat**, Crescent Chambers, Tamarind Lane Fort, Bombay (1412)

Arjunan, K.A. B.Com. A (22-3-52), Palayapalayam, Rajapalayam, Ramnad Dt (2181)

Arora, Anoop Lal, G.D.A. A (1-7-49), F (16-8-49), Madan Building, Jog Dhan Street, behind Imperial Bank of India, Chandni Chowk, Delhi (126)

Arora, Gian Dev, A (1-7-49), with **S. P. Chopra & Co.**, "F" Block, Connaught Place, New Delhi (1230)

†Arratoon, Alfred Ernest, A (1-7-49) with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1032)

†Arthur, Robert Scott, A (1-7-49), F (16-8-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (311)

Arunajatal, Panchapakesa, G.D.A. A. (1-7-49), F. (21-5-51), 9/22A, Broadway (upstairs), Madras—1. (184)

Ashar, Girdharlal Popat, G.D.A. A (1-7-49), F. (16-8-49), Walji Shamji Building, Block No 1, Chandravarkar Lane, Borivli Bombay (594)

Ashton, John, A (1-7-49), F (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352, Madras—1 (614)

†Asli, Pestonji Kuverji, B.Com, G.D.A. A (1-7-49), Flat No 9, Gool Mahal, Sleater Road, P O Grant Road, Bombay—7 (627)

†Aswathanarayana Rao, B. A (27-7-50), 44, 3rd Main Road, Chamarajpet, Bangalore (1814)

**Augra (Framroze S.) & Co.**, (F S Augra and A S Madon), Esplanade Mansions, Esplanade Road, Fort, Bombay

Augra, Framroze Sorabji, A (1-7-49), F (16-8-49), **A. S. Madon & Co.**, Esplanade Mansions, Esplanade Road, Fort, Bombay. (39)

†Avasia, Hom Framji, G.D.A. A (1-7-49), Tardeo Terrace, Tardeo Road, Bombay—7 (450)

Ayyangar, R Rajagopala, B.A. A (18-5-50), 5/23, Edward Elliotts Road, Mylapore, Madras—4. (1734)

Ayyar, A Ramaswamy, B.A. G.D.A. A (1-7-49), 16-A, Deshapriya Park West, Uma Pharmacy Buildings, Kalighat P O, Calcutta—26 (479)

†Ayyar, H Nambi, B.Sc. A (20-9-51), 3/382, Lalji Nathu Buildings, Telang Cross Road II, Matunga, Bombay—19 (2080)

Ayyar K N Balakrishna, B.A. L.T. A (4-7-50), Jumma Masjid Buildings, Ootacamund (1776)

Ayyar, Krishna Ramalinga, B.A. A (24-8-49), **Menon & Ayyar**, Varappan's Building, Broadway, Ernakulam (1581)

Ayyar, M R Balasubrahmanya, A (1-7-49), 12, Vellalar Sannadhi Street, Mayuram (1563)

†Ayyar, P R Neelakanta, B.Sc. A (1-7-49), D-6/3, Canal Road, Calcutta—22. (1074)

Ayyar, S Srikrishna, B.Sc. A (7-10-49), **V. Sankar Aiyar & Co.**, Deepak Mahal, 4th Floor, Marine Drive, Bombay (1612)

Ayyengar, Kuppuswami Ramakrishna, G.D.A. A. (1-7-49), F (28-1-50), 9/92 Ratnasabapathi Mudalliar Road, R S Puram P. O., Coimbatore (475)

**Babubhai A. Parikh & Co.**, (B A Parikh), 1st Floor, Patwa Chawl, Zaveri Bazar, Bombay—2

Babur, Ghanshyamdas Harkishandas, B.A., LL.B., G.D.A. A (1-7-49), F. (16-8-49), Bombay Mutual Annexe, 3rd Floor, Gunbow Street, Fort, Bombay—1. (333)

†Bafna Shanti Chandra, B.Com, A. (26-11-49), 71, Jawaharnagar, Goregaon, Bombay (1623)

Bagadthey, Vasant Pandurang, A (1-7-49), **Chhotalal H. Shah & Co.**, Bharucha Buildings, 1st Floor, Princess Street, Bombay—2 (1430)

**Bagai & Co.**, (S. R Bagai), 1934, Burn Bastion Road, Delhi

Bagai, Sita Ram, B.A. (Com), A (1-7-49), **Bagai & Co.**, 1934, Burn Bastion Road, Delhi. (1198)

Bagaria, Lakshman Prasad, B.Com, A (18-8-51), 1-B, Old Post Office Street, Calcutta. (2052)

Bagchi, Hironmoy, B.Sc. A (1-7-49), F (16-8-49), **Roy & Bagchi**, 8/2, Hastings Street, Calcutta. (804)

**Bagrodia & Co.**, (V. Bagrodia), 33, Netaji Subhas Road, Calcutta.

Bagrodia, Vishwanath, B.Com., A. (21-3-50), **Bagrodia & Co.**, 33, Netaji Subhas Road, Calcutta. (1673)

Bahl, Hans Raj, G.D.A., A. (1-7-49), **B. D. Gargleya & Co.**, Kothari Bhawan, Opposite Bhawani Talkies, Jalpur City. (1138)

Bahl, Dev Raj, G.D.A., A. (1-7-49), F. (16-8-49), **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (242)

**Bahri (P. N.) & Co.** (P. N. Bahri), 15, Rajpur Road, Dehra Dun.

Bahri, Parma Nand, G.D.A., A. (1-7-49), F. (16-8-49), **P. N. Bahri & Co.**, 15, Rajpur Road, Dehra Dun. (256)

Bajan, Nariman Burjorji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Damania, Pandey & Bajan**, Navasari Building, 240, Hornby Road, Fort, Bombay. (86)

†Bajan, Sorab Burjorji, B.Com., G.D.A., A. (1-7-49), C/o The Indian Hotels Co., Ltd., Taj Mahal Hotel, Bombay. (516)

Bal, Gajanan Ram Chandra, A. (1-7-49), **Bal & Patankar**, 48, Budhwar Peth, Poona—2. (1207)

**Bal & Patankar**, (G. R. Bal and M. K. Patankar), 48, Budhwar Peth, Poona—2.

Balagangadharan, Ramadas, A. (1-7-49), F. (13-1-51), No. 2, Norton First Lane, Mandaveli P. O., Madras. (867)

Balasubrahmanyam, Krishnaswamy, B.Com., A. (10-8-51), Manager & Actuary, The Bombay Life Assurance Co. Ltd., Bombay. (2046)

Balasubrahmanyam, K. M., B.A., A. (11-2-52), 108, Andar Street, Teppakulam P. O., Tiruchirappalli. (2135)

Balasubramanian, A., A. (1-7-49), 101, East Car Street, Chidambaram, S. Arcot Dt. (1080)

Balasubramanian, G., A. (1-7-49), F. (16-8-49), Kalyanapuram, Tennur, Tiruchirappalli. (541)

Balasubramanian, Rajagopala, B.A., A. (13-11-50), 23, Venkatarama Naidu Street, Perambur, Madras—11. (1896)

†Balasubramanyam, V., B.A., A. (1-7-49), 114, Andar Street, Teppakulam, Tiruchirappalli. (674)

Balsari, Bakul Umchram, B.Com., A. (1-7-49), G/42, Tara Baug Estate, Charni Road, Bombay—4. (1422)

**Balubhai P. Bhatt & Co.**, (B. P. Bhatt), Shri Krishna Nivas, Post Office Lane Kalbadevi, Bombay—2.

Ram, Pesi N., A. (1-7-49), **M. K. Dandeker & Co.**, 16, Moore Street, Second Line Beach, Madras—1. (1159)

Bamboat, Minocher Nadirshaw, G.D.A., A. (1-7-49), Old Agiary Compound, Forjet St., Gowalia Tank, Bombay. (545)

Bamjee, Minoo Nawrojee, B.Com., A. (1-7-49), 26/C, Napean Sea Road, Bombay—6. (1476)

**Banaji (H. S.) & Co.**, (H. S. Banaji), Prospect Chambers, 1st Floor, Hornby Road, Fort, Bombay.

Banaji, Homi Sorabji, A. (1-7-49), **H. S. Banaji & Co.**, Prospect Chambers, 1st Floor, Hornby Road, Fort, Bombay. (834)

Bandyopadhyay, Radharaman, B.Com., A. (1-7-49), F. (11-12-50), P-5, Canning Street, Calcutta. (855)

†Bandyopadhyay, Hiran Kumar, B.A., G.D.A., A. (1-7-49), Agricultural Income-tax Officer, Jalpaiguri Range, Jalpaiguri. (369)

Bandyopadhyay, Kaliprasanna, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Basu Banerjee & Co.**, 8/2, Hastings Street, (Third Floor), Calcutta. (293)

Bandyopadhyay, Kanu Gopal, B.Com., A. (1-7-49), F. (25-5-51), **K. G. Banerji & Co.**, 1/2, Rash Bagan Lane, P. O. Bellaghata, Calcutta. (1034)

†Banerjee, Ajit Kumar, B.Sc., B.Com., A. (1-7-49), F. (16-8-49), 74, Bag Bazar Street, Calcutta—3. (871)

**Banerjee, Roy Choudhury & Co.**, (S. N. Banerjee, J. N. Roy Choudhury & A. Chatterjee), 10, Old Post Office Street, Calcutta—1.

**Banerjee (S. N.) & Co.**, (S. N. Banerjee, Amalendu Chatterjee & D. K. Banerjee), 10, Old Post Office Street, Calcutta—1.

Banerjee, Sachindra Nath, M.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Banerjee & Co.**, 10, Old Post Office Street, Calcutta. (12)

Banerjee, Ajit Kumar, B.Com., A. (1-7-49), **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (1154)

†Banerjee, Ananda Gopal, M.A., B.Com., A. (12-7-50), C/o National Bank of India Ltd., 19, Netaji Subhas Road, Calcutta—1. (1797)

**Banerjee (D. N.) & Co.**, (D. N. Banerjee), 42, Chowringhee Road, Calcutta.

Banerjee, Dharendra Nath, F.S.A.A., A. (1-7-49), F. (16-8-49), **D. N. Banerjee & Co.**, 42, Chowringhee Road, Calcutta. (417)

Banerjee, Dillip Kumar, B.Com., A. (8-12-50), **S. N. Banerjee & Co.**, 10, Old Post Office Street, Calcutta—1. (1915)

**Banerjee (J. N.) & Co.**, (J. N. Banerjee), 1/1, Vansittart Row, Calcutta—1.

Banerjee, Jitendra Nath, B.Com., A. (1-7-49), F. (12-1-52), **J. N. Banerjee & Co.**, 1/1, Vansittart Row, Calcutta—1. (1113)

**Banerjee (K. M.) & Co.**, (K. M. Banerjee), 34, Ghose Lane, Calcutta—6

Banerjee, Kishori Mohan, A. (26-5-50), **K. M. Banerjee & Co.**, 34, Ghose Lane Calcutta—6. (1743)

†Banerjee, Mrityunjay, B.Com., A. (3-3-51), with **George Read & Co.**, 1, Auckland Villas, Gandhi Road, Darjeeling. (1966)

Banerjee, Nripendra Nath, B.Com., A. (15-5-50), 1-B, Old Post Office Street, Ground Floor, Room No. 1, Calcutta—1. (1716)

Banerjee, Pravat Chandra, A. (13-1-51), 52-A, Hazra Road, Ballygunge, Calcutta—19. (1937)

Banerjee, Profulla Sankar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Day & Co.**, 7, Dinoo Lane, P. O. Kadamtala, Howrah. (506)

Banerjee, Saurendra Nath, B.Sc., A. (8-5-51), 22/23, Sivagopal Banerjee Lane, Salkia, Howrah. (1996)

Banerjee, Tarun Kumar, B.Com., A. (16-2-52), 49, Raja Basanta Roy Road, Calcutta—29. (2155)

†Banerji, Asoka Prokash, G.D.A., A. (1-7-49), Pir Jalli, Lucknow. (615)

**Banerji (H.) & Co.**, (H. Banerji), 8/16, Russa Road, Kalighat, Calcutta—26.

Banerji, H., A. (1-7-49), F. (16-8-49), **H. Banerji & Co.**, 8/16, Russa Road, Kalighat, Calcutta—26. (1568)

**Banerji (K. G.) & Co.**, (K. G. Bandyopadhyay), 1/2, Rash Bagan Lane, P. O. Beliaghata, Calcutta—10.

**Banerjee (S. C.) & Co.**, (S. C. Banerjee), 21-A, Canning Street, Calcutta—1.

Banerjee, Sudhindra Chandra, B.A., A. (10-5-50), **S. C. Banerjee & Co.**, 21-A, Canning Street, Calcutta—1. (1710)

†Banik, Amarendra Kishore, B.Com., A. (6-1-50), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, Calcutta. (1651)

Bansal, Bishan Das, B.A., B.Com., A. (29-6-50), Karmon Deori, Amritsar (1774)

Bansal, Kanti Chand, B.Com., A. (14-6-1951), Jai Jai Ram Ward, Kasgunj. (2016)

†Bansal, Ram Kanwar, B.A. (Com.), A. (1-7-49), Finance Secretary, Modi Sug & Wvg. Mills Co., Ltd., Modinagar, Dist. Meerut. (998)

Bapasola Eruch Jehangir, M.Com., A. (1-7-49), Cassinath Bungalow, 24, Napean Sea Road, Bombay—6. (1378)

†Bardalal, Kiran Chandra, B.Com., A. (1-7-49), Chief Auditor of Co-operative Societies, Assam, Geeta Bhawan, Kesh's Trace, Shillong. (1125)

†Bardhan, Pares Chandra, B.Com., G.D.A., A. (1-7-49), Commercial Tax Officer, 28-B, Pollock House, Pollock Street, Calcutta. (571)

†Bardi, Kharshedji Jehangirji, A. (1-7-49), C/o Godrej & Boyce Mfg. Co., Ltd., Lalbaug, Parel, Bombay—12. (1352)

†Baria, Dhanjishaw Jamshedji, A. (1-7-49), Virbhajji Pardiwalla Building, 168, Bora bazar Street, Fort Bombay. (1285)

Baria, Kalkhushru Edulice, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (22-6-51), **S. B. Billimoria & Co.**, Bashir Bagh Road, Hyderabad (Deccan). (453)

†Baria, Pestonji Dinshawjee, B.A., A. (1-7-49), 8, Rustom Baug, Bombay—27. (1182)

**Basant Ram & Sons** (Balak Ram Pandya), Top Floor, Plaza Cinema Buildings, Connaught Circus, New Delhi.

**Basant Ram & Sons** (Satyavant Pandya), Kaiserbagh Circus, Lucknow.

†Basri, K. Nagappa, B.A. A. (1-7-49), General Manager & Secretary, The Karnataka Bank Ltd., P.B. No. 113, Mangalore—3. (1167)

Bastlikar, Shankar, Ramakrishna, B.Com., LL.B., F.S.A.A., A. (1-7-49), Bhagirathi Buildings, No. 3, Tukaram Javji Road, Grant Road, Bombay—7. (1119)

**Basu (A.) & Co.**, (A. Basu), 8/2, Hastings Street, Calcutta.

†Basu, Ajit Kumar, B.Sc., B.Com., A. (16-2-52), 20-B, Nalin Sarcar Street, Calcutta—4. (2158)

Basu, Amulya Chandra, B.Com., B.L., G.D.A., A. (1-7-49), F. (16-8-49), **A. Basu & Co.**, 8/2, Hastings Street, Calcutta—1. (312)

**Basu (A. L.) & Co.**, (A. L. Basu), 9/B, Kirti Mitra Lane, Calcutta—4.

Basu, Ananda Lal, M.A., B.Com., A. (27-9-51), **A. L. Basu & Co.**, 9/B, Kirti Mitra Lane, Calcutta—4. (2083)

Basu, Arun Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 44, Vidyasagar Street, Calcutta. (786)

Basu, Arun Kumar, B.Com., A. (7-3-51), **G. Basu & Co.**, 6, Hastings Street, Calcutta. (1967).

**Basu Banerjee & Co.**, (P. C. Basu & K. P. Banerjee), 8/2, Hastings Street, 3rd Floor Calcutta.

†Basu, Bhupendra Nath, B.A., A.S.A.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road, Calcutta—1. (1398)

**Basu (D.) & Co.**, (D. Basu & A. K. Chattopadhyay), 10, Old Post Office Street, Calcutta.

Basu, Debabrata, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **D. Basu & Co.**, 10, Old Post Office Street, Calcutta. (567)

Basu, Dulal Nandan, B.Com., B.L., A. (1-7-49), Hotel Cecil, 52/1/1, College Street, Calcutta. (1176)

**Basu (G.) & Co.**, (G. Basu, G. Saha & A. K. Basu), 6, Hastings Street, Calcutta.

Basu, Gurugobinda, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **G. Basu & Co.**, 6, Hastings Street Calcutta. (2)

†Basu, Jagadish Chandra, B.A., A. (1-7-49), F. (13-2-51), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta—16. (878)

**Basu Mallik & Mukherjee**, (S. N. Basu Mallik & D. N. Mukherjee), No. 1, British Indian Street, Calcutta—1.

Basu, Manindranath, B.Sc., G.D.A., A. (1-7-49), with **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (355)

†Basu, Niraj Kumar, B.Com., A. (1-7-49), with **Price Waterhouse Peat & Co.**, B-4, Clive Buildings, Calcutta—1. (961)

**Basu (P.) & Co.**, (P. Basu), 137, Canning Street, Calcutta.

Basu Panchanan, B.Com., G.D.A., A. (1-7-49), F. (15-7-51), **P. Basu & Co.**, 137, Canning Street, Calcutta. (480)

†Basu, Praphulla Chandra, A.S.A.A., A. (1-7-49), 11, Raja Basanta Roy Road, Kallghat, Calcutta. (1418).

**Basu (P. K.) & Co.**, (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.

**Basu (P. K.) & Co.**, (P. K. Basu), 153/1, Radhabazar Street, Calcutta.

Basu, Prasanta Kumar, B.Com., A. (4-12-50), **P. K. Basu & Co.**, 153/1, Radhabazar Street, Calcutta. (1913)

†Basu, Prashanta Kumar, M.Sc., A.S.A.A., A. (12-10-50), Assistant Accountant, Burma-Shell Oil Storage & Distributing Co. of India Ltd., Hongkong House, Dalhousie Square, Calcutta—1. (1882)

Basu, Prodyot Kumar, B.Sc., A.S.A.A., A. (1-7-49), with **Lovlock & Lewes**, 4, Lyons Range, Calcutta. (515)

Basu, Prohlad Chandra, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Basu Banerjee & Co.**, 8/2, Hastings Street (Second Floor), Calcutta. (138)

**Basu (R. M.) & Co.**, (R. M. Basu), 22, Canning Street, Calcutta

Basu, Ramani Mohan, B.Com., A. (17-4-50), **R. M. Basu & Co.**, 22, Canning Street, Calcutta. (1697)

†Basu, Rathindra Nath G.D.A., A. (1-7-49), Jadavpur Colony, P.O. Jadavpur Calcutta—32. (1448)

**Basu (S.) & Co.**, (S. K. Basu), 10, Old Post Office Street, Calcutta—1

**Basu (S. K.) & Co.**, (S. K. Basu), Temple Chambers, 6, Old Post Office Street, Calcutta—1.

†Basu, Sailendra Kumar, B.Sc., A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance (I. & C. Division), Shahjehan Road, New Delhi. (741)

Basu, Samarendra Kumar, B.Sc., A. (1-7-49), F. (5-10-50), **S. Basu & Co.**, 10 Old Post Office Street, Calcutta. (403).

†Basu, Samarendra Nath, B.Com., A. (11-8-50), 238-B, Lower Circular Road, Calcutta—20 (1819)

Basu, Somir Kumar, A.S.A.A., A. (26-10-51), with **Lovlock & Lewes**, 4, Lyons Range, Calcutta. (2096)

†Basu, Satyendra Kumar, B.A., A. (1-7-49), 5/1, Garcha First Lane, Ballygunge, Calcutta—19. (1191)

Basu, Sisir Kumar, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. K. Basu & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta. (391)

Basu-Mallik, Sambhu Nath, B.A., A. (1-7-49), F. (10-12-49), **Basu Mallik & Mukherjee**, No. 1, British Indian Street, Calcutta. (958)

Bathgate, Gordon Murray, O.B.E., C.A., (Scotland), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (16)

†Batliboi, Jamshed Rustomji A. (1-7-49), F. (16-8-49), C/o **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (37)

**Batliboi & Purohit**, (B. D. Birdy, K. S. Kshirsagar, V. H. Deshpande, D. V. Sowani, & N. T. Dalal), National Insurance Building, 204, Hornby Road, Fort, Bombay.

**Batliboi, Purohit & Darhari** (M. D. Darhari), 8, Old Post Office Street, Calcutta

**Batliboi (S. R.) & Co.**, (V. F. Viccaji, M. S. Davar & N. F. Master), 1-B, Old Post Office Street, Calcutta—1.

**Batra & Co.**, (Shadi Lal Batra), 20/21, Basti Har Phool Singh, Sadar Bazar, Delhi.

Batra, Shadi Lal, B.A., A. (1-7-49), **Batra & Co.**, 20/21, Basti Har Phool Singh, Sadar Bazar, Delhi. (1318)

Beatty, W., A. (1-7-49), Grace Cottage, Civil Lines, Ajmer. (1572)

†Beavis, Edward Frank Campbell, A.S.A.A., A. (1-7-49), C/o Burmah-Shell, P.O. Box No. 688, Bombay. (1431)

**Bhadur (H. N.)**, (H. N. Bhaduri & G. Sanyal), Temple Chambers, 6, Old Post Office Street, Calcutta—1.

Bhaduri, Hircendra Nath, B.Sc., A. (10-4-51), **H. N. Bhaduri**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1982)

Bhagat, Desraj Rochiram, A. (2-5-51), 17/4, Rajendranagar, Karol Bagh, New Delhi—5. (1993)

†Bhagwat, Moreshwar Nilkanth, G.D.A., A. (1-7-49), Nana Buildings, Poibavdi, Parel, Bombay—12. (593)

Bhagwat, Pandurang Gangadhar, G.D.A., A. (1-7-49), F. (16-8-49), **P. G. Bhagwat**, Jiji House, 17, Reveline Street, Fort, Bombay. (131)

Bhagwat, Raghunath Bhaskar, G.D.A., A. (1-7-49), F. (16-8-49), Gangavesa, Kolhapur. (330)

Bhagwat, Sadashiv Ganesh, A. (1-7-49), F. (16-8-49), 18-4, Goregaonkar Buildings, Top Floor, Bombay—4. (766)

Bhagwat, Trimbak Narayan, A. (1-7-49), **Argade & Bhagwat**, B-6-212, Sultan Bazar, Opp. Sultan Bazar General Hospital, Hyderabad (Dn.) (1274)

†Bhaimla, Yusaf Ebrahim, M.A., B.Sc., (Ecom.), A.C.A., (England & Wales), A. (1-7-49) with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (1512)

†Bhalla Anand Prakash B.A., A. (28-12-50), 15, Purana Killa Road, New Delhi (1930)

**Bhalla (J. C.) & Co.**, (J. C. Bhalla), Servants of India Insurance Co., Premises, 7, Prem House, Connaught Place, New Delhi.

Bhalla, Jagdish Chander B.A., A. (1-7-49), F. (16-8-49), **J. C. Bhalla & Co.**, Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place, New Delhi., (805)

†Bhandari, Prakash Nath, B.Com. (Lond.), A. (1-7-49), C/o The Comptroller & Auditor General of India, 3, Mansingh Road, New Delhi. (327)

†Bhandari, Ranjeet Mal, B.Com., A. (1-7-49), Chief Accounts Officer, The National Newsprint & Paper Mills Ltd., Kale Bhuvan, Mohan Nagar, Nagpur. (1199)

Bhansali, Budh Raj, B.Com., B.L., A. (1-7-49), 55-D, Canning Street, Calcutta. (1438)

**Bhargav (S. J.) & Co.**, (S. J. Bhargav), 30, Narayan Building, Tulsi Pine Road, Bombay—16.

Bhargav, Shantilal Jalshanker, B.Com., A. (16-2-52), **S. J. Bhargav & Co.**, 30, Narayan Building, Tulsi Pipe Road, Bombay—16. (2160)

**Bhargava & Co.**, (Maheshnarain Bhargava), 16, Jehangirabad Mansion, Mahatma Gandhi Marg, Hazratganj, Lucknow.

**Bhargava (B. R.) & Co.**, (B. R. Bhargava), Bhrihu Niwas, Chuna Maudi, Paharganj, New Delhi.

Bhargava, Bal Raj, B.A., (Com.), A. (1-7-49), **B. R. Bhargava & Co.**, Bhrihu Niwas, Chuna Mandi, Paharganj, New Delhi. (1436)

Bhargava, Ishwar Dava, B.A., A. (1-7-49), F. (30-6-50), **I. D. Bhargava & Co.**, 3rd Floor, General Assurance Buildings, 232, Hornby Road, Bombay—1. (948)

Bhargava, Ishwari Prasad, A. (1-7-49), F. 16-8-49), "Ishwar Bhawan", Beawar. (1570)

†Bhargava, Kailash Prasad, A. (1-7-49), C/o International Combustion (India) Ltd., 101, Park Street, Calcutta—16. (1407)

Bhargava, M. B., A. (1-7-49), Behind Chitra Talkies, Lashkar, Gwalior. (1559)

Bhargava, Maheshnarain, A. (1-7-49), F. (16-8-49), **Bhargava & Co.**, 16, Jehangirabad Mansion, Hazratganj, Lucknow. (714)

**Bhargava (P. S.) & Co.**, (P. S. Bhargava), Anant Niwas, Birhana Road, Kanpur.

Bhargava, Prahlad Sharan, B.Com., A. (1-7-49), **P. S. Bhargava & Co.**, Anant Niwas, Birhana Road, Kanpur. (1467)

Bhargava, Ramesh Chandra, B.Com., LL.B., A. (1-7-49), **R. Chandra & Co.**, Dr. B. N. Varma Road, Lucknow. (1495)

**Bharucha & Co.**, (S. S. Bharucha), Agakhan Building, Dalal Street, Fort, Bombay.

Bharucha, Dinshaw Ratanshaw, A. (1-7-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort, Bombay. (1313)

†Bharucha, Jamshed Dhunjishaw, A. (1-7-49), C/o British Overseas Airways Corporation, Finlay House, Karachi. (621)

Bharucha, Kavas Dosabhai, G.D.A., A. (1-7-49), Khurshed House 604-D, Lady Jehangir Road, Jarsi Colony, Dadar, Bombay—14. (392)

**Bharucha (R. S.) & Co.**, (R. S. Bharucha & D. R. Bharucha), Jehangir Mansion, 1st Marine Street, Fort, Bombay.

Bharucha, Ratansha Shapurji, G.D.A., A. (1-7-49), F. (16-8-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort, Bombay. (191)

Bharucha, Sorabji Savakshaw, A. (12-7-50), **Bharucha & Co.**, Agakhan Building, Dalal Street, Fort, Bombay. (1798)

Bharucha, Sorab Khurshedji, B.Com., A. (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (389)

Bhaskara Rao, Tadinada, B.A., A. (1-7-49), Tanuku (W. Godavari Dt.). (973)

**Bhatia (A. S.) & Co.**, (A. S. Bhatia), Burn Bastion Road, Delhi.

Bhatia, Avtar Singh, B.Com., A. (1-7-49) F. (12-5-50), **A. S. Bhatia & Co.**, Burn Bastion Road, Delhi. (570)

**Bhatia (D.) & Co.**, (D. R. Bhatia & M. R. Gulati), Sadar Bazar, Delhi, also at Lucknow.

Bhatia, Dev Raj, B.Com., G.D.A. A. (1-7-49), F. (16-8-49), **D. Bhatia & Co.**, Sadar Bazar, Delhi. (584)

†Bhatia, Jag Mohan Lal, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), with **A. F. Ferguson & Co.**, Scindia House, P. O. Box No. 24, New Delhi. (885)

**Bhatia, (N. D.) & Co.**, (N. D. Bhatia), Sadiq Multani Building, Qutab Road, Delhi.

Bhatia, Narsingh Devi, B.A., A. (12-2-52), **N. D. Bhatia & Co.**, Sadiq Multani Building, Qutab Road, Delhi. (2139)

Bhatia, Santokh Singh, A. (1-7-49), with **Sodhbans & Co.**, Commercial Building, Mahatma Gandhi Road, Kanpur. (1549)

†Bhatia, Shantikumar Gordhandas, B.Com., A. (20-11-50), 65/67, Vithalwadi, Kalbadevi Road, Bombay—2. (1904)

**Bhatnagar (C. S.) & Co.**, (C. S. Bhatnagar), 44, Regal Building, New Delhi.

Bhatnagar, Chetanya Swaroopa, M.A., B.Com., A. (1-7-49), F. (1-6-50), **C. S. Bhatnagar & Co.**, 64, Regal Buildings, New Delhi. (984)

Bhatt, Ashwini Kumar, B.Com., A. (25-3-50), Opp. Bridge, Kutcheri Road, Sojati Gate, Jodhpur. (1854)

Bhatt, Balubhai Pranshanker, G.D.A., A. (1-7-49), F. (16-8-49), **Balubhai P. Bhatt & Co.**, Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market, Bombay—2. (624)

†Bhatt, Devshanker Nagji, G.D.A., A. (1-7-49), C/o Associated Industrial Development Co., Ltd., 67, Stephen House, 4, Dalhousi Square East, Calcutta—1. (637)

Bhatt, Dinubhai Lakhshanker, G.D.A., A. (1-7-49), F. (16-8-49), **Dinubhai & Co.**, 65, Mahatma Gandhi Road, Fort, Bombay—1. (102)

**Bhatt (J. L.) & Co.**, (J. L. Bhatt), Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort, Bombay.

Bhatt, Javantilal Lallubhai, A. (1-7-49) F. (12-3-50), **J. L. Bhatt & Co.**, Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort, Bombay. (681)

Bhatt, Lakhshanker Gaurishanker, G.D.A., A. (1-7-49), F. (16-8-49), "Raskunj", Dharnagadhra (Saurashtra). (626)

Bhatt, Laxmishanker Harjiwan, G.D.A., A. (1-7-49), F. (11-11-49), 53, Bora Bazar Street, Fort, Bombay—1. (77)

**Bhatt (M. J.) & Co.**, (M. J. Bhatt), 14, Hamam Street, Fort, Bombay—1.

Bhatt, Maganlal Lallubhai, A. (5-7-50), with **Ambalal Thakkar & Co.**, 49, Apollo Street, Fort, Bombay. (1778)

Bhatt, Mohanlal Jagjivan, G.D.A., A. (1-7-49), F. (16-8-49), **M. J. Bhatt & Co.**, 14, Hamam Street, Fort, Bombay. (268)

Bhatt, Vidyananyapuram Babu, M.A., A. (16-5-50), 51/1, II Cross Road, Basavangudi Post, Bangalore—4. (1719)

**Bhattachariya (S. K.) & Co.**, (S. K. Bhattachariya), 7 Old Post Office Street, Ground Floor, Opp. High Court, Calcutta.

Bhattachariya, Sudhir Kumar, A. (1-7-49), F. (11-9-50), **S. K. Bhattachariya & Co.**, 7, Old Post Office Street, Ground Floor, Opp. High Court, Calcutta.

**Bhattacharjee (H.) & Co.**, (H. Bhattacharjee), 5, Clive Ghat Street, 1st Floor, Calcutta—1.

Bhattacharjee, Hrishikesh, B.Sc., G.D.A., A. (1-7-49), F. (16-11-51), **H. Bhattacharjee & Co.**, 5, Clive Ghat Street, (1st Floor), Calcutta—1. (954)

†Bhattacharya, Nitis Chandra, B.Com., A. (12-12-49), 39/A, Ramkamal Street, Kidderpore, Calcutta. (1627)

**Bhattacharya (S. P.) & Co.**, (S. P. Bhattacharya), Ananda Bhavan, 6, Mission Row, Calcutta—1.

Bhattacharya, Sasthipada, B.Com., A. (1-7-49), **S. P. Bhattacharya & Co.**, "Ananda Bhavan", 6, Mission Row, Calcutta—1. (1402)

†Bhattacharyea, Kalinarayan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Chief Accountant, Kanpur Development Board, Kanpur. (451)

†Bhattacharyya, Ajit Kumar, B.A., G.D.A., A. (1-7-49), 18, Ramananda Chatterjee Street, Western Block, P. O. Amherst Street, Calcutta—9. (1357)

Bhattacharyya, Girija Kumar, B.A., G.D.A., A. (1-7-49), F. (23-1-51), 51-B, Kailash Bose Street, Calcutta—6. (738)

Bhattacharyya, Narayan Chandra, B.Com., A. (26-11-49), 71-A, Gokul Boral Street, Calcutta—12. (1624)

Bhattacharyya, Ram Kishore, B.Com., A. (1-7-49), **Rav & Bhattacharya**, 8, Old Post Office Street, Calcutta. (1244)

†Bhattacharyya, Santosh Kumar, B.Sc., B.Com., A. (2-9-50), Agricultural Income-tax Officer, Krishnagar, Dt. Nadia. (1860)

†Bhattacharyya, Shambhu Nath, B.Com., A. (11-8-50), Agricultural Income-tax Officer-in-Charge, Jalpaiguri Range, Jalpaiguri. (1822)

**Bhatty (I. S.) & Co.**, (I. S. Bhatty), Commercial Building, Mahatma Gandhi Road, Kanpur.

Bhatty, Ishwar Singh, G.D.A., A. (1-7-49), F. (16-8-49), **Sodhbans & Co.**, Commercial Buildings, Mahatma Gandhi Road Kanpur (382)

**Bhaumik (K.) & Co.**, (K. P. Bhaumik), 10, Hastings Street, Calcutta—1.

Bhaumik, Kanu Pada, B.Com., A. (22-4-50), **K. Bhaumik & Co.**, 10, Hastings Street, Calcutta—1. (1703)

Bhavnagri, Ratnaji Newroji, B.A., LL.B., F.S.A.A., A. A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Bombay. (746)

Bheemasena Rao, M. A. (12-7-50), 19/20, 5th Road, (Corporation No. Q32/3), Chamarajapet, Bangalore City. (1803)

†Bhesania, Merwanji Nussewanji, A.S.A.A., A. (19-8-50), Manager, The Stock Technique Ltd., Cama Building, Dalal Street Fort, Bombay. (1834)

Bhide Vaman Ganesh, B.Com., A. (25-3-50), **Gadre & Bhide**, 381, Shanvar Peeth, (Near Kanyashala), Poona—2. (1688)

Bhimeswara Rao, Kolagotla, B.Com., G.D.A., A. (29-2-52), Powerpetta, Eluru. (2171)

**Rhocallal Chimanlal Shah & Co.**, (B. C. Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at Jaipur.

Bhoj Raj, B.Com., A. (10-4-51), Gulzar Houz, Charkaman, Hyderabad (Dn.). (1980)

†Bhukhanwala, Dhansukhlal Vinubhai Atmaram, B.Com., G.D.A., A. (1-7-49), Sunderwan, Ghodbunder Road, Vile Parle, Bombay—24. (825)

†Bhukhanwala, Tansukhlal Sakerlal Atmaram, B.Com., A. (1-7-49), Moti Building, 2nd Floor, 2nd Fanaswadi, Room No. 46-47, Bombay. (1220)

Bhusan, Chandra, B.A. (Com), A (1-7-49), **R. S. Gupta & Co.**, Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi (1247)

Bilimoria, Bapuji Burjorji, G.D.A., A (1-7-49), 32, Khetwadi, 12th Lane, Bombay—4 (36)

Billimoria, Bhicajee Shapoorjee, J.P., F.S.A.A., A (1-7-49), F (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1 (289)

†Billimoria, Jal Shapoorjee, A (1-7-49), 21, Cuffe Parade, Colaba, Bombay (995)

**Billimoria (S. B.) & Co.**, (S B Billimoria, B S Billimoria, N R Paymaster, R N Bhavnagri, K E Baria, M D Dubash and H B Dhondy), 113 Mahatma Gandhi Road, Fort, Bombay, also at Hyderabad (Dn)

Billimoria, Shapoorjee Bomonjee J.P. A (1-7-49), F (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1 (19)

Bilpodiwala, Homi Kalkhusru, A (5-1-50), 758, Parsi Colony, Dadar, Bombay (1694)

Bindon Sydney Albert, A (1-7-49), F (16-8-49), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No 1352, Madras (324)

Birdy, Bejonil Dinshawji, B.Com., G.D.A., A (1-7-49), F (16-8-49), **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay (4)

†Birdy Khurshed Framroz A (1-7-49), 33, Ava Chambers, Next to Metro Cinema, Fort, Bombay (850)

†Biswas Anil Kumar B.Com., A (20-8-51) C/o Turner Morrison & Co Ltd Calcutta—1 (2059)

Biswas, Mrinal Kumar, M.A., B.Com. A (1-7-49), 4, Tarak Dutt Road, P O Ballygunge, Calcutta. (1003)

**Biswas (S. K.) & Co.**, (S K Biswas), 5, Hastings Street, Calcutta

Biswas, Sudhir Kumar, B.A., A (1-7-49), F (16-8-49), **S. K. Biswas & Co.**, 5, Hastings Street, Calcutta—1 (731)

Blenkinsop Norman, A (1-7-49), F (7-7-51), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No 1352, Madras (615)

†Bode, Dinshaw Ardeshir B.Com., G.D.A. A (1-7-49), 118, Jami Lodge, Jami Jamshed Road, Bombay—14 (1336)

Bodhankar, Venkatesh Manoharrao A (1-7-49), F (29-4-50), **K K. Mankeshwar & Co.**, Kingsway, Nagpur (921)

**Bohra (M. R.) & Co.** (M R Bohra), 579, Station Road, Hyderabad (Dn)

Bohra, Mahomedbhoy Rasulbhoy, B.Com., G.D.A., A (1-7-49), F (9-10-50), **M. R. Bohra & Co.**, 579, Station Road, Hyderabad (Dn) (478)

†Bookless, Archibald John A (1-7-49), C/o Tractors (India) Ltd, Victoria House, Post Box No. 323 Calcutta (1514)

†Borkar Bhaskar Pandurang, A (24-6-50) Accountant Braithwaite & Co. (India) Ltd Hyde Road Kidderpore, Calcutta—23 (1768)

†Borkar, Bhawanishankar Shamrao, A (24-3-50), C/o Grahams Trading Co (India) Ltd, 16 Bank Street, Fort, Bombay (1684)

Borkar, Durga Krishnarao G.D.A., A (1-7-49), F (16-8-49) **Borkar & Muzumdar** 1st Floor Sorab House, 235-237, Hornby Road Fort Bombay—1 (692)

†Borkar, Gopal Shamrao B.A., A (1-7-49), Sales-tax Officer, Dharwar & North Kanara, Post Hubli (1540)

**Borkar & Muzumdar**, (D K Borkar and M M Muzumdar), First Floor, Sorab House 235-237, Hornby Road, Fort, Bombay—1, also at Belgaum

Bose, Amarendra Nath, B.Sc., A (24-6-50) C/o Scot & Pick Stock Ltd., 2, Clive Ghat Street Calcutta—1. (1767)

**Bose (K. C.) & Co.**, (K C Bose), Narayani, 27/29, Brabourne Road, Calcutta—1.

Bose, Kiron Chandra G.D.A. A (1-7-49) **K C. Bose & Co.**, Narayani, 27/29, Brabourne Road, Calcutta—1 (1289)

†Bose, Probodh Kumar B.Com., A (1-7-49), 2, Creek Row, Calcutta (801)

**Bose (R. B.) & Co.**, 9, Hastings Street, Calcutta

Bose, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., A (1-7-49), F (16-8-49), **R B Bose & Co.**, 9, Hastings Street, Calcutta (603)

†Bose, Ranjit Kumar, B.A., LL.B., A. (1-7-49), D.C.M.A., C/o J.C.M.A.'s Office Patna (1494)

Bose, Satya Preo, B.Com., LL.B., A.S.A.A., A (1-7-49), 2, Prince Bakhtiar Shah Road, Tollygunge P. O., Calcutta. (1474)

†Bose, Sauransu, B.A. (Lond.), A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road, Calcutta. (572)

**Brahmayya & Co.**, (P Brahmayya), Andhra Insurance Buildings, Thambu Chetty Street, Madras also at Bangalore, Bellary, Secunderabad (Dn.), Vijayawada & Vizagapatam

Brahmayya, Parvataneni, B.A., A (1-7-49), F. (16-8-49), **Brahmayya & Co.** Andhra Insurance Buildings, Thambu Chetty Street, George Town, Madras (266)

Bramhandkar, Dhundiraj Dattaram, G.D.A., A. (1-7-49), Jayendra Mahal Block C, 13, Vincent Road, Dadar, Bombay—14 (1137)

Bray, John Patrick A.C.A. (Eng & Wales), A. (1-7-49), **A. F. Ferguson & Co.**, McLeod Road, Karachi (617)

†Brown, John Douglas Keith, A (1-7-49), 4, Clive Row, Calcutta (880)

Brown, Robert Adam, A (1-7-49), F (16-8-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta (882)

†Budhraj, Dina Nath, A (12-7-50), C/o Saraswati Sugar Syndicate Ltd Abdullapur (District Ambala) (1796)

Buhariwalla, Soli Aderji, B.Com. A.S.A.A., A (11-7-50), Central Bank Building, 3rd Floor, Room No 6, Bruce Street, Fort, Bombay (1792)

†Bulsara, Firoze Kaikhushroo, A (1-7-49), 804-B, Kingsway Dadar, Bombay (1237)

Bulsara, Kaikhushroo Ardeshir, A (1-7-49), 220, Tardeo Road Bombay—7 (861)

†Butani, Ram Hassasing, A (1-7-49), 22-A, Motan Building, Bunder Road, Karachi (539)

†Capey, Thomas Crothers A (1-7-49), C/o Price Waterhouse & Co., 31 Mosley Street Newcastle-Upon-Tyne (England) (1524)

**Captain & Co.** (H F Captain & D H Captain), Advani Chambers 2nd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay

Captain, Dara Hormusji, A (1-7-49), **Captain & Co.**, Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort, Bombay (1469)

Captain, Hormusji Framji, G.D.A., A (1-7-49), F (3-5-50), **Captain & Co.**, Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort, Bombay (200)

†Captain, Meherwanji Cursetji, B.Com., G.D.A., A (1-7-49), 4, Bandra Hill Bandra Bombay (1349)

†Carron, Leonard Francis, G.D.A., A (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd, No 3, North Beach Road Madras (1326)

**Chadha (T. R.) & Co.**, (T R Chadha), 64, Regal Buildings, New Delhi

Chadha, Tilak Raj B.A. (Hons.), A (1-7-49), F (14-6-51), **T R. Chadha & Co.**, 64, Regal Buildings, New Delhi (1056)

†Chaltanya, Yedavali Sri Krishna, A.S.A.A., A. (1-7-49), C/o McLeod & Co. Ltd, 3 Netaji Subhas Road, Calcutta (1511)

Chakrabarti, Banikantha, B.Sc. A (12-2-52) with **J. C. Chakravarti & Co.**, 14, Pollock Street, Calcutta—1 (2137)

Chakrabarti, Gopal Chandra B.Sc., B.Com., A (9-10-50), 8/2, Hastings Street (3rd Floor), Calcutta—1 (1878)

†Chakrabarti, Priyamohan, M.A., A (1-7-49), 23/A, School Row, Bhowanipore, Calcutta—25 (1423)

†Chakrabarty, Brindaban Chandra, B.A., G.D.A., A. (7-11-50), Nowgong (Assam) (1887)

†Chakraborty, Amulya Nath, M.Sc., LL.B., A (12-7-50), 236, Bow Bazar Street, Flat No 8, 2nd Floor, Calcutta—12 (1800)

Chakravarti, Bibhutibhusan, B.Com., A.S.A.A., A (1-7-49), F (16-1-51), **Chakravarti Choudhuri & Co.**, 2, Church Lane, Calcutta (361)

**Chakravarti Choudhuri & Co.**, (B B Chakravarti), 2, Church Lane, Calcutta—1

Chakravarti, Debendranath, M.A., B.L., G.D.A., A. (1-7-49), F (16-8-49), **Chakravarti Ghosh Guha & Co.**, 135, Canning Street, Calcutta. (164)

**Chakravarti Ghosh Guha & Co.**, (D N Chakravarti), 135, Canning Street, Calcutta

**Chakravarti (J. C.) & Co.**, (J C Chakravarti), 14, Pollock Street, Calcutta—1

Chakravarti, Janardon Chandra, B.Com., G.D.A., A. (1-7-49), F (16-8-49), **J. C. Chakravarti & Co.**, 14, Pollock Street Calcutta—1 (206)

†Chakravarty, Annada Charan, M.A., B.L., F.S.A.A., A (1-7-49), 6-A, Clerk Street, Calcutta (252)

†Chakravarty, Kshitis Chandra, B.Com., B.L., G.D.A., A. (1-7-49), 9, Lake Place, Calcutta—29 (658)

**Chakravarty (N. C.) & Co.**, (N. C. Chakravarty), 10, Old Post Office Street, Calcutta.



Chakravarty, Nares Chandra, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **N. C. Chakravarty & Co.**, 19, Old Post Office Street, Calcutta. (155)

**Chakravorti (N.) & Co.**, (N. Chakravorti), 8/2, Hastings Street, Room No. 30, 2nd Floor, Calcutta—1.

Chakravorti, Niranjan, M.A., A. (1-7-49), F. (24-5-50), **N. Chakravorti & Co.**, 8/2, Hastings Street, Room No. 30, (2nd Floor), Calcutta—1. (864)

Chaluvuya, Arkalgud Narasimhamurthy, B.Com., A. (8-7-50), No. 9, First Floor, City Market Buildings, Bangalore—2. (1787)

**Chamarti & Co.**, (V. Chamarti), Room No. 4, First Floor, Ramachandra Building, 280, Carnac Road, Bombay—2.

Chamarti, Venkateswarlu, A. (1-7-49), **Chamarti & Co.**, Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road, Bombay—2. (1148)

†Chanda, Atul Prasad, B.A., G.D.A., A. (1-7-49), Director & Secretary, Britannia Biscuit Co., Ltd., 15, Taratola Road, Alipore, Calcutta—27. (1395)

**Chandabhoj & Jassoobhoj**, (H. D. Jassoobhoj and R. C. Divan), Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay—1.

Chandiok, Jagdish Chander, B.A., A. (1-7-49), F. (16-8-49), **Walker, Chandiok & Co.**, Kashmere Gate, Delhi. (362)

Chandiok, Swaraj, B.A., A. (1-7-49), F. (3-5-50), **Swaraj Chandiok & Co.**, No. 20-L, Connaught Circus, New Delhi. (979)

**Chandla (K. N.) & Co.**, (K. N. Chandla), No. 9, The Mall, Simla

Chandla, Kedar Nath, B.Sc., A. (1-7-49), F. (16-8-49), **K. N. Chandla & Co.**, No. 9, The Mall, Simla. (744)

**Chandra (R.) & Co.**, (R. C. Bhargava), Dr. B. N. Varma Road, Lucknow.

**Chandrakant & Co.**, (C. V. Pandit, V. R. Gandhi & R. M. Sanghvi), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay, also at Veraval and Rajkot.

Chandrasekharan, Kaduhanoor Kumaraswamy, B.Com., A. (1-7-49), F. (11-11-49), **Sekhar & Co.**, 6827, Market Street, Secunderabad (Dn.). (937)

**Chandulal & Co.**, 166-70, Hornby Road, Fort, Bombay.  
**Chandulal M. Shah & Co.**, (C. M. Shah & V. M. Shah), 268, Gandhi Road, Ahmedabad, also at Bombay.

†Chanduwalla, Jehanbux Shavak-sha, B.Com., A. (1-7-49), Wassiamull Building, 'B' Block, 3rd Floor, Grant Road, Bombay. (942)

Chapman, Robert Geoffrey, B.A., F.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (371)

**Chari & Co.**, (R. Jayaraman A. Varadachari & S. Varadarajan), "Balachandra", 3, Arantangi Road, Pudukottah also at Karaikudi & Nagapattinam.

**Chari (T. R. N.) & Co.**, (T. R. N. Chari), 1003, Old Distillery Compound, Narayanguda, Hyderabad (Dn.).

Chari, Tiruvalliangudi Ramanuja Narasimha, G.D.A., A. (1-7-49), F. (12-3-50), **T. R. N. Chari & Co.**, 1003, Old Distillery Compound, Narayanguda, Hyderabad (Dn.). (153)

†Charles, Frederick Wadden, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1365)

†Charna, Bapuji Manchershaw, G.D.A., A. (1-7-49), C/o Charna Master & Co., Round Building, Kalbadevi Road, Bombay—3. (575)

†Chatrath, Buaditta Mal, M.A., F.S.A.A., A. (1-7-49), Income-tax Appellate Tribunal, Government Place West, Calcutta. (167)

Chatrath, Jagdish Raj, B.A., A. (1-7-49), F. (12-3-50), **Soni Chatrath & Co.**, 8, Regal Buildings, New Delhi. (638)

Chatterjee, Abimukta, G.D.A., A. (1-7-49), F. (16-8-49), **Chatterjee & Chatterjee**, Lala Lajpat Rai Road, Banaras. (197)

Chatterjee, Amalendu, B.Com., A. (1-7-49), **S. N. Banerjee & Co.**, 10, Old Post Office Street, Calcutta—1. (1328)

**Chatterjee & Chatterjee**, (A. Chatterjee), Lala Lajpat Rai Road, Banaras.

**Chatterjee (D. P.) & Co.**, (D. P. Chatterjee, A. K. Banerjee & S. Datta), 10, Old Post Office Street, Calcutta.

Chatterjee, Debi Prosanna, B.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (455)

Chatterjee, Kanai Lal, M.A., B.Com., A. (7-11-50), **S. Sengupta & Co.**, 10, Old Post Office Street, Calcutta. (1890)

**Chatterjee (M.) & Co.**, (M. Chatterjee), 2, Church Lane, Calcutta—1.

Chatterjee, Mukundamurari, B.A., A. (1-7-49), F. (12-1-50), **M. Chatterjee & Co.**, 2, Church Lane, Calcutta—1. (964)

Chatterjee, N. C., A. (1-7-49), F. (16-8-49), 27, Sarkhelpara Lane, P. O. Bally, Distt. Howrah. (1573)

†Chatterjee, Probodh Kumar, B.Sc., B.L., G.D.A., A. (1-7-49), 21/6, Aswini Dutta Road, Calcutta—29. (1526)

†Chatterjee, Prodyat Kumar, G.D.A., A. (1-7-49), 57, Ballygunge Gardens, Calcutta—19. (1341)

**Chatterjee (S. K.) & Co.**, (S. K. Chatterjee), Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1.

Chatterjee, Saral Kumar, B.Com., G.D.A., A. (1-7-49), F. (7-6-50), **S. K. Chatterjee & Co.**, Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1. (283)

Chatterjee, Shyama Charan, B.Com., G.D.A., A. (1-7-49), F. (23-3-50), 17, Mangoe Lane, Calcutta—1. (385)

†Chatterjee, Sudhir Kumar, A.S.A.A., A. (1-7-49), 29, Baram Bose 1st Lane, Calcutta—20. (1503)

**Chatterji (A.) & Co.**, (A. Chatterji), 11, Old Post Office Street, Calcutta—1.

Chatterji, Amalendu, B.A., B.Com., A. (1-7-49), F. (1-12-50), **A. Chatterji & Co.**, 11, Old Post Office Street, Calcutta—1. (1036)

†Chatterji, Guru Prosad, B.Sc., A.S.A.A., A. (1-7-49), Chief Accountant, Anderson Wright & Co., 7, Wellesley Place, Calcutta. (586)

Chatterji, Ramesh Chandra, B.Sc., B.L., G.D.A., A. (1-7-49), 172, Dharamtala Street, Calcutta—12. (444)

Chatterji, Subimal, B.Com., A. (2-6-51), 115-K, Rash Behari Avenue, Calcutta—29. (2009)

Chattopadhyay, Anil Kumar, M.A., A. (1-7-49), **D. Basu & Co.**, 10, Old Post Office Street, Calcutta. (1332)

†Chattopadhyay, Kumud Bandhu, B.Sc., G.D.A., A. (1-7-49), C/o The Gramophone Co., Ltd., Post Box No. 48, Calcutta. (407)

Chattopadhyay, Nanigopal, M.A., (Com.), A. (14-8-51), 19, College Row, Calcutta—9. (2047)

Chattopadhyay, Sati Nath, B.Com., A. (1-7-49), 20, Strand Road, (1st Floor), Calcutta—1. (672)

**Chaturvedi (B. N.) & Co.**, (B. N. Chaturvedi), Chaturvedi House, Kasturba Gandhi Road, Kanpur.

Chaturvedi, Bishamber Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **B. N. Chaturvedi & Co.**, Chaturvedi House, Kasturba Gandhi Road, Kanpur. (321)

†Chaudhari, Shankar Onkar, B.A., B.Com., A. (31-3-52), Kundan Villa, Top Floor, Shivaji Park Road No. 4, Dadar, Bombay—28. (2182)

Chaudhuri, Bimalesh Ray, B.Sc., B.Com., A. (3-6-50), 93, Harish Mukherjee Road, Calcutta—26. (1759)

**Chaudhuri (N.) & Co.**, (N. Chaudhuri), 10, Old Post Office Street, Calcutta—1.

†Chaudhuri, Narendra Bijay, B.A., A. (21-3-50), Chief Accountant, Govt. Electric Supply Dept., 153, Ahlone Strand Road, Rangoon (Burma). (1674)

Chaudhuri, Nirendralal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **N. Chaudhuri & Co.**, 10, Old Post Office Street, Calcutta—1. (464)

†Chaudhuri, Saroj Kumar, M.A., B.L., A. (1-7-49), Deputy Controller of Accounts, Tata Iron & Steel Co. Ltd., Jamshedpur. (1142)

**Chaudhuri (U. M.) & Co.**, (U. M. Chaudhuri), 12/1, Old Post Office Street, Calcutta—1.

Chaudhuri, Upendra Mohan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **U. M. Chaudhuri & Co.**, 12/1, Old Post Office Street, Calcutta. (49)

†Chaudhury, M. Hussain, A. (1-7-49), M. Hussain Chaudhury & Co., 8, Lakshmi Mansions, The Mall, Lahore. (1161)

Chellappa, S., A. (17-4-50), **Raman & Chellappa**, 12/13, Angappa Naick Street, Madras—1. (1699)

**Cherlyan & Cherlyan**, (V. K. Cherlyan), Valanjar House, Chetty Street, Kottayam (Travancore).

Cherlyan, Valanjar Kuruvilla, B.Com., A. (23-8-50), **Cherlyan & Cherlyan**, Valanjar House, Chetty Street, Kottayam P. O., Travancore. (1849)

Chetty, Voora Jagannadham, G.D.A., A. (1-7-49), F. (12-3-50), 104, Varadamuthiappan Street, Madras. (331)

†Chhabra, Satish Kumar, B.A. (Com.), A. (16-2-52), 1-C, Turkman Road, New Delhi. (2149)

Chhawchharia, Basudeo, B.Com., A.S.A.A., A. (1-7-49), F. (12-8-51), **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta. (1050)

**Chhogmal & Co.**, (Chhogmal N. Shah), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay.

**Chhotatalal H. Shah & Co.**, (C. H. Shah, P. M. Almeida, J. K. Sutarwala & V. P. Bagadthey), Bharucha Building, 1st Floor, Princes Street, Bombay—2.

**Chitale (M. P.) & Co.**, (M. P. Chitale), 10, Alli Chambers, Medows Street, Fort, Bombay.

Chitale, Madhao Purushottam, B.A., (Hons.), A. (1-7-49), F. (9-6-51), **M. P. Chitale & Co.**, 10, Alli Chambers, Medows Street, Fort, Bombay. (1046)

**Chojar (R. L.) & Co.**, 29, Prem House, Connaught Place, New Delhi.

Chojar, Ram Labhaya, G.D.A., A. (1-7-49), F. (16-9-50), **R. L. Chojar & Co.**, 29, Prem House, Connaught Place, New Delhi. (207)

†Chokra, V. N., A. (1-7-49), 5/67, Western Extension, Karolbagh, Delhi. (487)

Choksey, Narendra Natverlal, B.Com., A. (1-7-49), Banker's House, 34, Chowpatti Road, Behind Wilson College, Bombay—7. (1114)

**Chokshi (C. C.) & Co.**, (C. C. Chokshi, 11, Bruce Street, Fort, Bombay, also at Ahmedabad.

Chokshi, Chinu Chimanlal, B.Com., A. (1-7-49), F. (16-8-49), **C. C. Chokshi & Co.**, 11, Bruce Street, Fort, Bombay. (657)

**Chokshi (M. M.) & Co.**, (M. M. Chokshi), Palace Road, Tad Falia, Baroda.

Chokshi, Manilal Madhavlal, B.Com., A. (1-7-49), **M. M. Chokshi & Co.**, Palace Road, Tad Falia, Baroda. (1192)

Chokshi, Ranchhodlal Manilal, B.Com., A. (26-8-49), Shah Mehta & Chokshi, 41, Medows Street, Fort, Bombay. (1586)

†Choksy, Rusi Kalkhushroo, A. (1-7-49), 24, 1st Dhobi Talao Street, Palkhiwalla House, Bombay—2. (1472)

†Chopra, Pindi Das Harichand, A. (17-8-50), Chief Accountant, B. R. Herman & Mohatta (India) Ltd., Sir Phirozeshah Mehta Road, Fort, Bombay. (1824)

**Chopra (S. P.) & Co.**, (S. P. Chopra & R. N. Rai), 'F' Block, Connaught Place, Radial Road No. 7, New Delhi.

Chopra, Suraj Prakash, B.A., B.Com. (Lond.), A. (1-7-49), F. (16-8-49), **S. P. Chopra & Co.**, 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (547)

Chothia, Jal Jamshedji, G.D.A., A. (1-7-49), Windsor Chambers, Cawasji Patel Street, Fort, Bombay. (1356)

†Choudary, Venigalla Pichaiiah, B.A., B.Com., (Lond.), A.S.A.A., A. (1-7-49), Accountant Member, Appellate Tribunal, 26, Sterling Road, Cathedral P. O., Madras—6. (1453)

Choudhury, Naresh Chandra, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), 26/C, Creek Row, Calcutta—14 (510)

Choudhury, Priyanath, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 31-C, Ramkrishna Samadhi Road, Calcutta—11. (51)

Choudhury, Ram Gopal, B.Com., A. (1-7-49), with **S. R. Batliboi & Co.**, 1-B, Old Post Office Street Calcutta. (1000)

Choudhury, Suresh Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 1, Netaji Subhas Road, Calcutta—1. (420)

Chowdhury, Sankari Prosad, G.D.A., A. (1-7-49), 20, Strand Road, Calcutta. (712)

Christie, Ernest Kintrea, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1425)

†Chudawala, Manubhai Chunilal, A. (1-7-49), Deputy Internal Auditor, B. E. S. & T. Undertaking, Electric House, P. O. Box 192, Bombay—1. (1344)

†Clerk, Vasantlal Chhaganlal, G.D.A., A. (1-7-49), 2nd Parsiwada, Bal Krishna Niwas, 3rd Floor, Room No. 46, Vithalbhaji Patel Road, Bombay—4 (704)

†Coates, Joseph Michael Smith, O.B.E., A. (1-7-49), C/o Price Waterhouse & Co., 31, Morley Street, Newcastle-Upon-Tyne (England). (1522)

Cole, Frederick Arthur, F.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Bombay. (28)

Contractor, Dinsha Edalji, A. (1-7-49), Pran-Kanta Building, Khetwadi Back Road, Bombay—4. (793)

**Contractor (H. M.) & Co.**, (H. M. Contractor), Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort, Bombay.

Contractor, Huseni Mohammedally, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **H. M. Contractor & Co.**, Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort, Bombay. (388)

Cooper, Adarji Nowroji, G.D.A., A. (1-7-49), F. (18-10-51), with **Sorab S. Engineer & Co.**, Esmail Building, 381, Hornby Road, Bombay. (524)

†Cooper, Framji Cawasji, B.A., LL.B., G.D.A., A. (1-7-49), Secretary, Central Bank of India Ltd., Mahatma Gandhi Road, Fort, Bombay. (1149)

†Cooper, Russi Navroji, A. (1-7-49), C/o Shri S. N. Cooper, 265, Engineer Building, Princess Street, Bombay. (1002)

Cooper, Dr. Rustom Cawasjee, M.Com., Ph.D. (Econ.), A.S.A.A. (Hons.), A. (1-7-49), F. (20-11-51), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay—1. (1096)

†Cooper, Sorab Nowroji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Deputy Chief Accountant, The Associated Cement Cos., Ltd., No. 1, Queens Road, Bombay. (1292)

†Corbett, John Thalberg, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1366)

**Cornelius & Davar**, (D. R. Davar), 51, Esplanade Road, Bombay.

Crooks, George Reid, A. (1-7-49), F. (16-8-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (364)

†Culling, Charles Richards, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1384)

Daboo, Behram Pirojsha, A. (30-5-51), 1st Floor, Hormuzd Building, Sleater Road, Bombay—7. (2005)

†Dadabhoy, Jal Nariman, B.Sc., G.D.A., A.S.A.A., A. (1-7-49), Chief Accountant, Tata Chemicals Ltd., Bombay House, 24, Bruce Street, Fort, Bombay—1. (465)

**Dafria & Co.**, (V. G. Dafria), Cloth Market, Ratlam.

Dafria, Vardhaman Gulabchand, B.Com., A. (7-10-49), **Dafria & Co.**, Cloth Market, Ratlam. (1611)

Dakshinamurthy, Karra, B.A., A. (1-7-49), F. (16-8-49), **Karra & Co.**, No. 13-b, 2nd Line Beach, Madras. (673)

Dakshnamurthi, K. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 56, Kailasapuram, Trunelveli Junction. (764)

**Dalal (A. H.) & Co.**, (A. H. Dalal), Rajabahadur Building, 24-B, Hamam Street, Fort, Bombay—1.

Dalal, Arvind Harmukhrai, B.Com., A. (25-6-51), **A. H. Dalal & Co.**, Rajabahadur Building, 24-B, Hamam Street, Fort, Bombay—1. (2031)

†Dalal, Babubhai Nagindas, B.Com., G.D.A., A. (25-7-50), Chief Accounts Officer, B.E.S.T. Undertaking, "Electric House", Fort, Bombay—1. (1810)

**Dalal (C. L.) & Co.**, (C. L. Dalal), C/o P. T. Shah & Sons, East & West Building, 55, Apollo Street, Fort, Bombay—1.

Dalal, Champaklal Lalloobhai, G.D.A., A. (1-7-49), F. (12-3-50), **C. L. Dalal & Co.**, East & West Building, C/o P. T. Shah & Sons, 55, Apollo Street, Bombay. (504)

**Dalal, Desai & Kumana**, (J. T. Desai, B. E. Kumana & J. V. Agashivala), Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay—1.

†Dalal, Homi Pestonji, A.S.A.A., G.D.A., A. (1-7-49), C/o The Associated Cement Companies Ltd., 1, Queens Road, Bombay. (706)

Dalal, Kunjivhari Ramanlal, A. (17-11-50), with **Natvarlal Vepari & Co.**, Jalgate, Kanpith, Surat. (1902)

Dalal, Natvarlal Thakordas, B.Com., A. (1-7-49), **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort Bombay. (1085)

†Dalal, Natverlal Chandulal, B.A., G.D.A., A. 1-7-49, Mangal Bhuvan, 3rd Floor, Room No. 25, mangalwadi, Gurgaum, Bombay. (379)

Dalal, Phiroze Hirjibhai, M.A., G.D.A., A. (1-7-49), with **B. D. Jokhakar & Co.**, 14, Hamam Street, Fort, Bombay—1. (1117)

Dalal, Prabhakar Damodar, B.Com., A. (20-8-51), **J. K. Parulkar & Co.**, Agra Road, Dhulia. (W.K.) (2058)

Dalal, Ramaniklal Karasondas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (111)

†Dalal, Ruttonshaw Pestonjee, F.S.A.A., A. (1-7-49), F. (16-8-49), Member, Income-tax Appellate Tribunal, Plot No. 5, Sleater Road, Bombay—7. (85)

**Dalal & Shah**, (R. K. Dalal, N. J. Shah & Y. C. Amin), 49-55, Apollo Street, Fort, Bombay.

**Dalal (S. C.) & Co.**, (S. C. Dalal), Bank Street Building, 11, Bank Street, Fort, Bombay—1.

Dalal, Shantilal Chunilal, B.Com., A. (21-9-49), **S. C. Dalal & Co.**, Bank Street Building, 11, Bank Street, Bombay—1. (1600)



Damanla, Homi Merwanji, M.Com., A. (18-8-50), **Kapadia Damanla & Co.**, Aga Khan Building, Dalal Street, Fort, Bombay. (1840)

**Damanla, Panday & Bajan**, (D. N. Panday & N. B. Bajan, Navasari Building, 240, Hornby Road, Fort, Bombay.

Damanwala, Ratanshaw Jehangirshaw, A. (5-12-51), Sir Dhunibhoy Bomanji Building, Copper Smith Street, Mazgaon, Bombay—10. (2118)

†Damkevala, Hormazdiar Fredoon, A.S.A.A., A. (1-7-49), Internal Audit Officer, The Tata Iron & Steel Co., Ltd., Jamshedpur. (659)

†Damle, Narayan Vasudeo, M.A., LL.B., A. (20-8-51), 20-A, Sunkersett Blocks, 300, Tardeo Road, Bombay—7. (2060)

Damle, Raghunath Shankar, B.A. (Hons.), A. (5-7-50), Anandi Chawl, Shastri Hall, Grant Road, Bombay—7. (1782)

**Dandekar (K. R.) & Co.**, (K. R. Dandekar), C/o Vijaya Commercial Corporation, 11, Bruce Street, Bombay—1.

Dandekar, Krishna Raghunath, B.Com., A. (1-7-49), **K. R. Dandekar & Co.**, C/o Vijaya Commercial Corporation, 11, Bruce Street, Bombay—1. (1256)

†Dandekar, Narayan, I.C.S., A. (1-7-49), C/o The Scindia Steam Navigation Co., Ltd., Scindia House, Ballard Estate, Bombay. (1262)

**Dandekar & Co.**, (G. M. Dandekar S. B. Dandekar, P. N. Bam & E. D. Visvanathan), No. 10, 5th Main Road, Gandhinagar, Bangalore.

Dandekar, Ganesh Mahadev, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **M. K. Dandekar & Co.**, 16, Moore Street, Madras. (421)

**Dandekar (M.K.) & Co.**, (G. M. Dandekar, P. N. Bam, S. B. Dandekar & E. D. Visvanathan), 16, Moore Street, Second Line Beach, Madras.

**Dandekar (S. B.) & Co.**, (G. M. Dandekar E. D. Visvanathan, S. B. Dandekar & P. N. Bam), 8, Lyons Range (Top Floor), Calcutta.

Dandekar, Shankarrao Bhaskarrao, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Dandekar & Co.**, 8, Lyons Range (Top Floor), Calcutta. (147)

**Dani (R. S.) & Co.**, (R. S. Dani), Naya Bazar, Ajmer.

Dani, Radhey Shyam, B.Com., A. (21-9-49), **R. S. Dani & Co.**, Naya Bazar, Ajmer. (1594)

**Dara Sorabji**, (D. S. Doctor), Hashim Building, 38-40, Churchgate Street, Fort, Bombay.

**Darbari (M. D.) & Co.**, (M. D. Darbari), 8, Old Post Office Street, Calcutta.

Darbari, Maneckji Dadabhoy, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **M. D. Darbari & Co.**, 8, Old Post Office Street, Calcutta. (32)

†Darker, Denzil Ernest, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1383)

†Daroowalla, Nadirshah Ardeshir, B.Com., A.S.A.A., A. (1-7-49), Chief Accountant, The New India Assurance Co., Ltd., Esplanade Road, Fort, Bombay. (1410)

†Daruvala, Jal Khurshedji, B.A. (Hons.), A.S.A.A., A. (25-9-51), Deputy Municipal Commissioner, Bombay Municipal Corporation, Bombay. (2082)

Daruvala, Percy Bomanji, B.Com., A. (18-6-51), 664, Roshan Mansion, Parsi Colony, Dadar, Bombay. (2021)

Daruwalla, Jal Cawasji, G.D.A., A. (1-7-49), "Harding House", Gowalla Tank, P.O. Cumballa Hill, Bombay. (201)

Daruwala, Sham Tehmurasji Byramji, M.Com., A. (18-6-51), C/o T. Byramji & Co., Central Bank Building, Fort, Bombay—1. (2020)

Das, Akshoy Kumar, B.A., B.Com., A. (1-7-49), 100, Harrison Road, Calcutta. (1168)

Das, Arun Kumar, B.Sc., B.Com., A. (6-10-50), **H. C. Das & Co.**, 1/1, Vansittart Row, Dalhousie Square South, Calcutta—1. (1875)

**Das & Chatterjea**, (R. C. Das), 152, Harish Mukherjee Road, Calcutta—25.

**Das (H. C.) & Co.**, (H. C. Das & A. K. Das), 1/1, Vansittart Row, Dalhousie Square South, Calcutta.

Das, Harendra Chandra, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **H. C. Das & Co.**, 1/1, Vansittart Row, Calcutta. (42)

Das, Indra Nath, M.A., B.Com., A. (2-5-51), 5, Sreekrishna Lane, Calcutta—4. (1994)

**Das (J. C.) & Co.**, (B. K. Sen Gupta & S. N. Sen Gupta), 135, Canning Street, Calcutta—1.

Das, Manindra Chandra, B.A., A.S.A.A., A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1304)

**Das (N. N.) & Co.**, (N. N. Das), 8/2, Hastings Street, Calcutta.

Das, Narendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **N. N. Das & Co.**, 8/2, Hasting Street, Calcutta. (143)

Das, Ram Charan, B.A. (Com.), A. (4-5-50), **R. C. Das Mathur & Co.**, 2673, Roshan Pura, Nai Sarak, Delhi. (1709)

Das, Ramesh Chandra, B.A., A. (1-7-49), F. (16-8-49), **Das & Chatterjea**, 152, Harish Mukherjee Road, Calcutta—25. (736)

Das, Ranendra Mohan, B.Com., A. (16-2-52), 5, Circular Road, Howrah. (2162)

†Das, Rohini Kanto, B.Sc., A.S.A.A., A. (1-7-49), Under Secretary, Central Board of Revenue, North Block, New Delhi. (1273)

Das, Santosh Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 2, Mission Row, Calcutta—1. (347)

**Das Sarkar & Co.**, (U. N. Das & A. P. Sarkar), 8/2, Hastings Street, Top Floor, Calcutta—1.

Das, T. Venkata, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Satyanarayanapuram, Vijayawada—2. (559)

**Das (U. S.) & Co.**, (U. S. Das), 10, Old Post Office Street, Calcutta—1.

Das, Uma Shankar, B.A., A. (1-7-49), F. (27-9-51), **U. S. Das & Co.**, 10, Old Post Office Street, Calcutta—1. (1028)

Das, Upendra Nath, B.Sc., A. (1-7-49), **Das Sarkar & Co.**, 8/2, Hastings Street, Top Floor, Calcutta—1. (1183)

†Das Bhowmik, Pulin Chandra, B.Sc., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 135-E, Canning Street, Calcutta. (680)

**Das Gupta (A. C.) & Co.**, (J. N. Gupta), 12-1, Old Post Office Street, Calcutta—1.

†Das Gupta, Binode Kumar, M.A. (Com.), B.L., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4 Clive Buildings, Calcutta. (1151)

Das Gupta, Benoyendra Nath, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), New Civil Lines, Lucknow. (234)

†Das Gupta, Benoyendra Nath, M.A., B.Com., A. (1-7-49), 7/2-B, Hazra Road, P.O. Kalighat, Calcutta—26. (740)

†Das Gupta, Deb Kumar, B.Com., A. (1-7-49), 27, Gopal Bose Lane, P.O. Amherst Street, Calcutta—9. (1189)

†Das Gupta, Indu Bhushan, M.A. (Com.), LL.B., A.S.A.A., A. (1-7-49), Chief Accountant, Bombay Port Trust, Ballard Estate, Fort, Bombay. (1186)

†Das Gupta, Prabodh Nath, G.D.A., A. (1-7-49), Inspecting Assistant Commissioner of Income-tax, 7, Court Road, Delhi. (1309)

†Das Gupta Pratul Kumar, B.Sc., G.D.A., A. (1-7-49), 27, S. R. Das Road, P.O. Kalighat, Calcutta. (991)

†Das Gupta, Premtosh, B.Sc., A. (1-7-49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P. B. No. 70, Calcutta. (760)

Das Gupta, Promatha Nath, B.A., G.D.A., A. (1-7-49), F. (20-11-50), Danish Road, Gauhati. (665)

**Das Gupta (S. N.) & Co.**, (S. N. Das Gupta), 17, Mangoe Lane, Calcutta—1.

Das Gupta, Sailendra Nath, B.Sc., A. (1-7-49), F. (5-7-50), **S. N. Das Gupta & Co.**, 17, Mangoe Lane, Calcutta—1. (562)

**Dass & Co.**, (A. D. Kapur), Railway Road, Jullundur City.

**Dass & Maulik** (P. C. Maulik & P. C. Dass), 9/1, Old Post Office Street, Calcutta—1.

Dass, Pranesh Chandra, M.A., B.Com., A. (16-2-52), **Das & Maulik**, 9/1, Old Post Office Street, Calcutta—1 (2147)

**Dastgir (S. G.) & Co.**, (S. G. Dastgir), Imperial Post Office Lane, Abid Road, Hyderabad (Dn.) also at Aurangabad (Dn.).

Dastgir, Syed Gulam, B.Com., A. (1-7-49), F. (16-8-49), **S. G. Dastgir & Co.**, Imperial Post Office Lane, Abid Road, Hyderabad (Dn.). (727)

**Dastoor (H. J.) & Co.**, (H. J. Dastoor), Cook's Building, 2nd Floor, Hornby Road, Fort, Bombay.

Dastoor, Hormasji Jamshedji, B.A., A.S.A.A., A. (1-7-49), **H. J. Dastoor & Co.**, Cook's Building, 2nd Floor, Hornby Road, Fort, Bombay. (1501)

Dastur, Dara Nasserwanji, G.D.A., A.S.A.A., A. (1-7-49), **Dastur Kanga & Co.**, 5, Hamam Street, Fort, Bombay. (449)

†Dastur, Dinshaw Kavasji, G.D.A., A. (1-7-49), C/o Greaves, Cotton & Crompton Parkinon Ltd., 1, Forbes Street, Fort, Bombay. (915)

- Dastur, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort, Bombay—1. (48)
- †Dastur, Homi Jamshed, B.A., G.D.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd., Jamshedpur. (701)
- Dastur Kanga & Co.**, (D. N. Dastur & J. R. Kanga), 5, Hamam Street, Fort, Bombay.
- Datar, Ganesh Dattatraya, A. (23-8-50), C/o India United Mills Ltd., Indu House, Dougall Road, Ballard Estate, Bombay—1. (1850)
- †Datta, Bimal Bhushan, M.A., B.Com., A. (8-2-51), 30, Bharpura Road, P.O. Botanic Garden, Howrah. (1951)
- †Datta, Dharani Dhar, B.Sc., B.Com., A. (1-7-49), 30, Sitaram Ghosh Street, Calcutta—9. (1249)
- Datta, Dilip Kumar, B.Com., A. (1-7-49), 18/33, Dover Lane, Calcutta—29. (1288)
- †Datta, Kalyan Kumar, B.Sc., A.S.A.A., A. (1-7-49), 95/1, Garpar Road, Calcutta. (411)
- Datta (K. B.) & Co.**, (K. B. Datta), 23A, Netaji Subhas Road, Calcutta—1.
- Datta, Kanti Bikas, B.Com., A. (1-7-49), **K. B. Datta & Co.**, 23A, Netaji Subhas Road, Calcutta—1. (1507)
- †Datta, Mahesh, M.A., LL.B., A.S.A.A., A. (1-7-49), C/o Rehabilitation Finance Administration, Old Secretariat, Delhi. (709)
- †Datta, Manoranjan, B.Sc., A. (1-7-49), Chief Accountant, M.B.M. Co., Ltd., P.O. Aurangabad, Dist. Murshidabad. (1544)
- Datta, Sachindra, M.A., B.Com., A.S.A.A., A. (1-7-49), F. (19-12-51), **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (1105)
- †Datta, Satyaranjan, B.Sc., G.D.A., A. (1-7-49), C/o Associated Electrical Industries (India) Limited, "Crown House," 6, Mission Row, Calcutta—1. (520)
- Datta, Sudhir Chand, B.A., B.L., A. (19-8-50), 42-A, Ramkanto Bose Street, Bag Bazar, Calcutta. (1835)
- Datta (S. N.) & Co.**, (S. N. Datta), "Datta Villa" Kadamkuan, Patna—3.
- Datta, Surendra Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Datta & Co.**, "Datta Villa", Kadamkuan, Patna—3. (317)
- Dattu Rao, P. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (28-8-51), No. 12, Central Bank Road, Chamarajpet, Bangalore City. (828)
- Davar, Dorab Rustomji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Cornelius & Davar**, 51, Esplanade Road, Fort, Bombay. (232)
- Davar, Maneck Ardeshir, M.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **Maneck A. Davar & Co.**, 8, Old Post Office Street, Calcutta. (176)
- Davar, Minu Savakshah, F.S.A.A., A. (1-7-49), F. (16-8-49), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (63)
- Davar (N. S.) & Co.**, (N. S. Davar), Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.
- Davar, Nanabhoy Sorab, A. (21-3-50), **N. S. Davar & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay. (1656)
- Davar (Navroz A.) & Co.**, (N. A. Davar), Motilal Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.
- Davar, Navroz Ardeshir, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Navroz A. Davar & Co.**, Motilal Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay. (144)
- †Dave, Anant Dalpatram, B.Com., A. (6-2-51), Room No. 6, Maharashtra Bhawan, 69, Kansaripara Road, Bhowanipore, Calcutta—25. (1947)
- Daver, Naushirwan Burjorjee, A.S.A.A., A. (1-7-49) "Burjor Building", 38, Garden Road, Apollo Reclamation Bombay. (1108)
- †Davitree, Ardeshir Sorabji, A. (1-7-49), C/o Shri P. S. Devitre, Divecha Building, Malcolm Baug, Jogeshwari, Bombay. (1307)
- Dawur, M. H., A. (1-7-49), F. (16-8-49), 83, Bolton House, Opp. Marine Lines Station, Queens Road Bombay. (1562)
- Day & Co.**, (B. K. Day & P. S. Banerjee), 7, Dinoo Lane, P. O. Kadamtola, Howrah.
- Day, Birendra Kumar, A. (1-7-49), F. (16-8-49), **Day & Co.**, 7, Dinoo Lane, P.O. Kadamtola, Howrah. (537)
- Day, Cubodh Kumar, A.S.A.A., A. (1-7-49), F. (16-8-49), 30, Elgin Road, Calcutta. (94)
- De (A. K.) & Co.**, (A. K. De), 8/2 Hastings Street, Calcutta—1.
- De, Amarendra Kumar, B.Com., A. (1-7-49), **A. K. De & Co.**, 8/2, Hastings Street, Calcutta. (1505)
- †De, Amulyadhan, G.D.A., A. (1-7-49), Avenue House, 2nd Floor, 1-C, Chowringhee Square, Calcutta—1. (1308)
- †De, Ashutosh, B.A., G.D.A., A. (1-7-49), 58-F, Bechu Chatterjee Street, Calcutta. (912)
- De (B. K.) & Co.**, (Bejoy Krishna De), 8/2, Hastings Street, 2nd Floor, Calcutta.
- De, Bejoy Krishna, A. (1-7-49), **B. K. De & Co.**, 8/2, Hastings Street, (2nd Floor), Calcutta. (1130)
- De, Bejoy Krishna, M.A., B.Com., A. (1-7-49), 14, Santal Ghosh Street, Calcutta—4. (1551)
- †De, Brajendra Kumar, B.Sc., A. (1-7-49), C/o Electricity Department, Government of West Bengal, 4, Hastings Street, Calcutta. (772)
- De & Ganguli** (G. Ganguli), 3/1, Mangoe Lane, Calcutta—1.
- De (H. P.) & Co.**, (Haraprasad De), 18-G, Windsor House, Calcutta—1.
- De, Haraprasad, M.A., B.Com., A. (1-7-49), F. (24-12-49), **H. P. De & Co.**, 18-G, Windsor House, Calcutta—1. (943)
- De (S. N.) & Co.**, (S. N. De), 9, Hastings Street, Calcutta—1.
- De, Sambhu Nath, B.Com., A. (18-5-50), **Sambhu N. De & Co.**, 1-B, Old Post Office Street, Calcutta—1. (1730)
- De, Sitanath, B.Com., A. (1-7-49), F. (16-8-49), **S. N. De & Co.**, 9, Hastings Street, Calcutta. (896)
- Deavin, John, A. (1-7-49), F. (12-1-52), **Fraser & Ross**, Barrow House, 12, McLean Street, P. B. No. 1352, Madras. (1092)
- Deb, Malay Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 8/2, Hastings Street, Calcutta. (13)
- Demetrius, St. John, A. (1-7-49), F. (16-8-49), **George Read & Co.**, Avenue House, Chowringhee Square, Calcutta—1. (287)
- Desai (A. H.) & Co.**, (A. H. Desai), 25, Bank Street, 2nd Floor, Fort, Bombay.
- Desai, Amrit Haribhai, B.Com., A. (1-7-49), **A. H. Desai & Co.**, 25, Bank Street, 2nd Floor, Fort, Bombay. (1477)
- Desai (B. D.) & Co.**, (B. D. Desai), 308, Tardeo Road, Bombay—7.
- †Desai, Balvantrai Dahyabhai, B.Com., A. (1-7-49), Ekadashi Building, 25, Parekh Street, Bombay—4. (1498)
- Desai, Balvantrai Davabhai, A. (1-7-49), F. (22-6-51), **B. D. Desai & Co.**, 308, Tardeo Road, Nanachowk, Bombay—7. (1061)
- Desai, Chandrakant Maganlal, B.Com., A. (13-11-50), 40, Lalpatrai Road, Vile Parle, Bombay—24. (1897)
- Desai, (D. S.) & Co.**, (D. S. Desai), Round Building, 2nd Floor, Room No. 7, Kalbadevi, Bombay—2.
- Desai, Dinkar Sakharan, A. (1-7-49), F. (16-8-49), **D. S. Desai & Co.**, Round Building, 2nd Floor, Room No. 7, Kalbadevi, Bombay—2. (787)
- †Desai, Dinu Prasad Krishnalal, A.S.A.A., A. (8-6-50), Assistant Accountant, Jardine Henderson Ltd., 4, Clive Row, Calcutta. (1764)
- Desai, Jagdish Vishnuprasad, B.Com., A. (28-9-51), 1/869, Khadia, Golwad Sadavrat's Street, Ahmedabad. (2084)
- Desai, Jagesh Mathuradas, B.Com., A. (28-8-51), with **Dinubhai & Co.**, 65, Mahatma Gandhi Road, Fort, Bombay—1. (2068)
- Desai, Jal Temulji, G.D.A., A. (1-7-49), F. (16-8-49), **Dalai, Desai & Kumana**, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay. (154)
- Desai, Kantilal Shamaldas, A. (1-7-49), F. (16-8-49), **Kantilal Desai & Co.**, 40, Picket Road, 2nd Floor, Kalbadevi, Bombay—2. (729)
- Desai, Mahendra Jamiatram, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **Lakhia Desai & Co.**, Model Talkies Building, Gandhi Road, Ahmedabad. (599)
- Desai, Manubhai Dolatrai Jivanji, A. (1-7-49), F. (30-3-51), **Manubhai Desai & Co.**, "Mirabelle Hotel" 3rd Floor, 33-A, New Marine Lines, Bombay. (966)
- †Desai, Meher Nanabhai, B.A., B.Com., A. (1-7-49), with **M. D. Darbari & Co.**, 8, Old Post Office Street, Calcutta. (806)
- †Desai Mohanlal Haribhai, B.Com., LL.B., A. (17-5-50), 164, Ground Floor, II Lane, Shivaaji Park, Bombay—28. (1723)
- Desai, Nanubhai Jogibhai, A. (1-7-49), F. (16-8-49), **Nanubhai Desai & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (660)

- †Desai, Nanubhai Vallabhbhai, A. (23-12-49), Appellate Assistant Commissioner of Income-tax, L. Range, Bombay, Central Government Buildings, Queens Road, Bombay—1. (1639)
- Desai, Navinchandra Kikubhai, B.Com., A. (1-7-49), Ratanshi Dhanji Bhatia Niwas, 2nd Floor, Opp. Thakurdwar Post Office, Thakurdwar, Bombay. (1271)
- Desai, Navinchandra Ramanlal, A. (21-3-50), Laxmi Nilayam, Nehru Road, Vishnu Street, Vile-parle, Bombay—24. (1662)
- Desai, Noshir Nanabhai, B.A., B.Com., A. (1-7-49), **Naushir M. Marfatia & Co.**, Allce Building, Hornby Road, Fort, Bombay. (1280)
- Desai, Ochhavilal Maneklal, A. (1-7-49), 14, Patel Building, 2nd Floor, Aradeshir Dady Street, Vithalbhai Patel Road, Bombay—4. (1253)
- Desai (R. D.) & Co.**, (R. D. Desai), Chandanmal Mansion, First Floor, 431, Kalbadevi Road, Bombay.
- †Desai, Ramanlal Ranchhodji, B.Com., A. (8-5-51), B. 2/18, Laxmi Niwas, Manmala Tank Road, Mahim, Bombay—16. (1998)
- Desai, Rameshchandra Dahyabhai, B.Sc., A. (1-7-49), F. (24-1-52), **R. D. Desai & Co.**, Chandanmal Mansion, First Floor, 431, Kalbadevi, Bombay—2. (1071)
- Desai, Rashmikant Hiralal, B.Com., A. (1-6-50), "Pushpavatika", 12th Road, Khar, Bombay—21. (1755)
- Desai, Shantanu Nanubhai, A. (1-7-49), **Nanubhai & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay. (1232)
- Desai, Shirishchandra Ratilal, B.Com., A. (2-12-50), Nootan Nagar, 'H' Building, Block No. 26, Turner Road, Bandra, Bombay. (1912)
- Desai, Vasudev Manilal, A. (1-7-49), 16, Moore Street, G.T., Madras—1. (1245)
- Deshpande, Anant Venktesh, F.S.A.A., A. (1-7-49), F. (16-8-49), **Deshpande & Jasavala**, Petit Building, 359, Hornby Road, Fort, Bombay. (601)
- Deshpande & Jasavala** (A. V. Deshpande & D. J. Jasavala), Petit Building, 359, Hornby Road, Fort, Bombay, also at Belgaum.
- Deshpande, Shrinivas Vasudevrao, B.A., A. (16-8-50), 102/1, M. T. Cloth Market, Indore City. (1823)
- Deshpande, Vaman Hari, G.D.A., A. (1-7-49), F. (16-8-49), **Batilbol & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (276)
- †Devarajan, Viswanath, G.D.A., A. (1-7-49), No. 7, Jaya Niwas, Vincent Road, Matunga, G.I.P., Bombay—19. (959)
- Devidas Vithaldas & Co.**, (Amratlal K. Parikh), 16, Apollo Street, Fort, Bombay.
- Dey, Ananta Kumar, B.Com., A. (1-7-49), F. (15-7-51), 38-F, Nilmony Mitter Street, Calcutta—6. (768)
- †Dey, Mon Mohan, B.Com., A.S.A.A., A. (1-7-49), C/o Balmer Lawrie & Co., Ltd., Accounts Dept., 21, Netaji Subhas Road, Calcutta. (646)
- Dhabar, Narlman Kalkhasru, A. (1-7-49), F. (18-7-50), **B. P. Gharda & Co.**, 121, Mahatma Gandhi Road, Fort, Bombay. (994).
- Dhage (V. K.) & Co.**, (V. K. Dhage), Podar Chambers, Parsi Bazar Street, Fort, Bombay, also at Hyderabad (Dn.).
- Dhage, Venkatrao Krishnaji, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **V. K. Dhage & Co.**, Podar Chambers, Parsi Bazar Street, Fort, Bombay. (457)
- Dhanbhoora & Co.**, (K. J. Dhanbhoora), Alli Chambers, Meadows Street, Fort, Bombay.
- Dhanbhoora, Kawas Jehangirji, A. (1-7-49), F. (16-8-49), **Dhanbhoora & Co.**, Alli Chambers, Meadows Street, Fort, Bombay. (527)
- Dhanyakumar, S., G.D.A., A. (1-7-49), F. (11-11-49), 1, Lakshmikanth Street, Thyagarayanagar, Madras—17. (644)
- Dhar, Sadhu Saran, B.Com., A. (1-7-49), F. (16-8-49), 2, Church Lane, Calcutta—1. (728)
- †Dharmadhikari, Vinayak Govind, B.Com., A. (1-7-49), 116, Shivaji Park, Dadar, Bombay—28. (1399)
- Dharmasankaran, R. G.D.A., A. (1-7-49), F. (16-8-49), 31, Perumal Sannadhi Street, Tinnevely Junction. (408)
- Dhawan (S. N.) & Co.**, (S. N. Dhawan), 17, Faiz Bazar, opposite Post Office, Delhi.
- Dhawan, Shiv Narain, B.Com., A. (1-7-49), F. (16-8-49), **S. N. Dhawan & Co.**, 17, Faiz Bazar, Opposite Post Office, Delhi. (925)
- Dhondy, Hormusji Behramji, M.A., A.S.A.A., A. (1-7-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (1330)
- †Dhurandhar, Vishnu Jagannath, B.Sc., A. (1-7-49), Moreswar Lodge, 40-A, Aundh Road, Kirkee. (1022)
- Digaria, Rustomji Dossabhai, G.D.A., A. (1-7-49), C/o The Capitol Cinema, Opposite Victoria Terminus, Bombay. (230)
- Dikshit (M.L.) & Co.**, (M. L. Dikshit), 13, Vijay Nagar Colony, Agra.
- Dikshit, Mohan Lal, B.Com., LL.B., A. (1-7-49), **M. L. Dikshit & Co.**, 13, Vijay Nagar Colony, Agra. (1346)
- Dikshit, Vachaspati, B.Com., A. (16-9-51), with **Singhi & Co.**, 21, Daryaganj, Delhi. (2074)
- Dinodia, Sadhu Ram, B.Com., LL.B., A. (1-7-49), 22, Barakhamba Road, New Delhi. (1093)
- Dinubhai & Co.**, [D. L. Bhatt & M. C. Mehta (Partner for Indore only)], 65, Mahatma Gandhi Road, Bombay—1, also at Indore.
- Divan, Ramanlal Chandulal, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Chandabhoj & Jassooabhoj**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (75)
- Dixit, Krishnaji Trimbak, B.A., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 903-B, Sadashiv Peth, Laxmi Road, Poona—2. (213)
- †Diwan, Arjan Datta M., B.Com., A. (1-7-49), J 426, Shanker Road, New Rajender Nagar, New Delhi. (1469)
- Doctor, Darashaw Sorabji, B. Com., G.D.A., A. (1-7-49), F. (16-8-49), **Dara Sorabji**, Hashim Building, 38-40, Churchgate Street, Fort, Bombay. (246)
- Doodhmal, Rusti Cooverji, J.P., G.D.A., A. (1-7-49), F. (1-4-52), No. 2, Sleater House, Sleater Road, Bombay—7. (590)
- Doodhwala (M.L.) & Co.**, (M. L. Doodhwala), 'B' Fort Chambers, Dean Lane, Hamam Street, Fort, Bombay.
- Doodhwala, Maganlal Lalbhai, B.Com., A. (1-7-49), F. (16-8-49), **M. L. Doodhwala & Co.**, 'B' Fort Chambers, 2nd Floor, Dean Lane, Hamam Street, Fort, Bombay. (726)
- Doomasia (D.A.) & Co.**, (D. A. Doomasia), Alli Chambers, Meadows Street, Fort, Bombay.
- Doomasia, Dorabshaw Ardeshtir, G.D.A., A. (1-7-49), F. (16-8-49), **D. A. Doomasia & Co.**, Alli Chambers, Meadows Street, Fort, Bombay. (225)
- Doraiswami, N. R., B.Com., A. (12-2-52), 9/14, Syrian Church Road III, Coimbatore. (2138)
- Doraiswamy, A. R., G.D.A., A. (1-7-49), F. (16-8-49), **A. R. Doraiswamy Sarangapani & Co.**, Main Road, Shevapet, Salem. (505)
- Doraiswamy (A. R.) Sarangapani & Co.**, (A. R. Doraiswamy & K. R. Sarangapani), 117, Armenian Street, Madras also at Salem.
- Doreswamy, Thirumalaih, B.Sc., A. (21-8-51), 1776, Sampige Road, P.O. Malleswaram, Bangalore—3. (2063)
- †Dordi, Jamshed Pestonji, B.A., G.D.A., A. (1-7-49), Assistant Manager, the Model Mills Nagpur Ltd., Umrer Road, Nagpur. (1215)
- †Dordi, Phiroz Ardeshtir, G.D.A., A. (1-7-49), Block No. 16, Rustom Baug, Victoria Road, Byculla, Bombay—27. (477)
- Doshi (J.K.) & Co.**, (J. K. Doshi), 198, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay.
- Doshi, Jagmohandas Keshavji, B.Com., A. (1-7-49), F. (16-8-49), **J. K. Doshi & Co.**, 198, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay. (447)
- †Doshi, Prafullachandra Keshavlal, B.Com., A. (1-7-49), 9, Ansari Road, Vile Parle (West), Bombay—24. (1413)
- †Dotivala, Manek Hormasji, A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Bombay. (856)
- Dotiwalla, Jal Muncherji, G.D.A., A. (1-7-49), F. (16-8-49), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay—1. (427)
- †Douglas, Robert, A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Ballard Estate, Bombay. (1440)
- †Douglass, Reginald Ward, A. (1-7-49), C/o Burmah Shell, P.O. Box 157, Esplanade, Madras. (1491)
- Driver, Minocher Sorabji, B.Com., A. (21-8-50), C/o The Bombay Dyeing & Mfg. Co., Ltd., Neville House, Ballard Estate, Bombay. (1843)
- Dubash, Minocher Dosabhai, G.D.A., A.S.A.A., A. (1-7-49), F. (1-4-52), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Bombay. (970)
- Dubash, Noshir Faramroze, B.A., A. (17-8-50), 747, Peshotan Villa, Road No. 6, Parsee Colony, Dadar, Bombay. (1825)
- Dugar (S.M.) & Co.**, (S. M. Dugar), Ishwari Niwas, Behind Imperial Bank, Chandni Chowk, Delhi.

- Dugar, Sajjan Mal, B.Com., A. (4-2-52), **S. M. Dugar & Co.**, Ishwari Niwas, Behind Imperial Bank, Chandni Chowk, Delhi. (2129)
- †Duguid, Robert Hutton, B.Com., C.A. (Scot.), A. (1-7-49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, Calcutta. (1314)
- Dumale, Shivram Parshuram, B.A., A. (24-8-49), Shree Samartha Sadan, Benham Hall Lane, Girgaum, Bombay. (1579)
- †Duncan Geoffrey Greig, A.C.A. (Eng. & Wales), A. (1-7-49), C/o Kettlewell Bullen & Co., Ltd., 21, Strand Road, Post Box No. 121, Calcutta—1. (1091)
- †Duncan, Stanley Malcolm, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1386)
- Dungor, Ruttonshaw Dinshawji, G.D.A., A. (1-7-49), Jehangir Mansion, 3rd Floor, 1st Marine Street, Fort, Bombay—1. (949)
- †Dustoor, Khurshed, A. (1-7-49), 7, Grants Lane, Calcutta—12. (1297)
- †Dutt, Dungersey J., A. (1-7-49), F. (19-12-51), with **Suri & Co.**, 64, Lakshmi Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (778)
- †Dutt, Bhabani Krishna, M.A., B.Com., A. (1-7-49). P-13/7, Swinhoe Street, Calcutta—19. (1538)
- †Dutt, Matlilal, B.Com., G.D.A., A. (1-7-49), Agricultural Income-tax Officer Calcutta Range 1, 2, Hare Street (Top Floor), Calcutta. (358)
- Dutt, Ronendra Nath, M.A., LL.B., A.C.A. (Eng. & Wales), A. (1-7-49), Raj Darbhanga, Darbhanga. (Bihar). (83)
- Dutt (S.) & Co.**, (S. Dutt), 2, Clive Ghat Street, Calcutta—1
- Dutt, Satyesh Chandra, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 35, Netaji Subhas Road, Calcutta. (173)
- †Dutt, Shyamal Kumar, B.Com., A.S.A.A., A. (1-7-49). 9, Akrur Dutt Lane, Calcutta—12. (1004)
- Dutt, Sunirmal, M.A., B.Com., A. (1-7-49), F. (12-1-50), **S. Dutt & Co.**, 2, Clive Ghat Street, Calcutta—1. (928)
- †Dutta, Indu Bhushan, B.Com., A. (1-7-49), C/o Brooke Bond (India) Ltd., 2, Metcalfe Street, Calcutta. (832)
- Eappen, K. I., A. (2-7-51), Kochupurakal House, Karuvatta. (Travancore). (2033)
- †Easson, John Whitton, A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road, Calcutta. (437)
- Ektare, Shrikrishna Raghunath, B.Com., A. (8-2-51), Kridabhuwan Road, Amalner. (1950)
- Elavia, Phiroze Dinshawji, G.D.A., A. (1-7-49), C-7, Khuro Baug, Near Electric House, Colaba Causeway, Bombay. (1164)
- †Engineer, Ardesir Sorabji, G.D.A., A. (1-7-49), 15-B, Balaram Road, Grant Road, Bombay—7. (794)
- Engineer, Kalkhushroo Sorabji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort, Bombay. (280)
- Engineer, Mrs. Shirin Kaikhushroo, B.Com., A. (1-7-49), C/o **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort, Bombay. (281)
- Engineer (Sorab S.) & Co.** (S. S. Engineer, E. J. Dastur & K. S. Engineer), Ismail Building, 381, Hornby Road, Fort, Bombay.
- Engineer, Sorabji Shapurji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort, Bombay. (82)
- Eswar (B.V.) & Co.** (B. Venkateswarlu), Masulipatam.
- †Falkner, Alfred Clifford, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1385)
- Fatehpuria, Sundarlal, B.Com., A. (1-7-49), **Sunderlal & Co.**, National Indian Life Insurance Building, 59, Forbes Street, Fort, Bombay. (1266)
- Fergie, Allan Macgregor Smith, A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1098)
- Ferguson (A.F.) & Co.**, (Sir B. J. Whitby, G. M. Bathgate, O.B.E., F. A. Cole, R. G. Chapman, N. R. Mody, H. J. Vachha, I. M. Ogg, A. McLaren & J. P. Bray), Allahabad Bank Buildings, Apollo Street, Fort, Bombay, also at New Delhi.
- †Fettes, Kenneth Richard, A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road, Calcutta. (430)
- †Forbes, Behramji Jamshedji, G.D.A., A. (1-7-49), C/o Anchor Line Ltd., Neville House, Graham Road, Ballard Estate, Bombay. (1401)
- Ford Rhodes Parks & Co.** (C. W. Lloyd, J. Smalls, I. B. Wilson, G. F. Turnbull, W. H. Percival & W. O. Smedley), Tower House, Chowringhee Square, Calcutta, also at Bombay and Mathurail.
- †Fordwood, Donald, C.A. (Scot.), A. (1-7-49), 4, Clive Row, Calcutta. (1172)
- †Foster, Andrew Huie, A. (1-7-49) C/o Macneill & Barry Ltd., 2, Fairlie Place, Calcutta—1. (1389)
- †Francis, Gnanadicam, B.A., B.L., A. (1-7-49), C/o Madras Electricity System, 157, Mount Road, Madras—2. (777)
- †Francis, James, A. (1-7-49), 6, Lyons Range, Calcutta—1. (1421)
- Fraser & Ross** (J. S. Goodwin, S. A. Bindon, N. Blenkinsop, J. Deavin, J. Ashton, R. Venkatesan, A. K. Sivaramakrishnan & K. Kannappan), P.B. No. 1352, Barrow House, 12, McLean Street, Madras, also at Bangalore.
- Fuller, Roland Usher, A. (1-7-49), F. (16-8-49), **Price Waterhouse Peat & Co.**, 14/87, Civil Lines, P.B. No. 61, Kanpur. (119)
- Gadgil, Raghunath Govind, B.Com., A. (10-4-51), Ganapati Peth, Sangli. (1984)
- Gadre & Bhide**, (G. J. Gadre & V. G. Bhide), 381, Shanwar Peth, Near Kanyashala, Poona—2.
- Gadre, Gopal Janardan, B.Com., A. (1-7-49), F. (24-1-52), **Gadre & Bhide**, 381, Shanwar Peth, Near Kanyashala, Poona—2. (1097)
- Gadre, Keshav Shankar, G.D.A., A. (1-7-49), F. (10-8-51), 252/4, Sadashiv Peth, Near Peru Gate, Poona—2. (631)
- Gadre, Maheshwar Janardan, G.D.A., A. (1-7-49), F. (16-8-49), **Maheshwar Gadre & Co.**, Tilak Road, Mahal, Nagpur. (519)
- †Gagwani, Padamsi Haridas, G.D.A., A. (1-7-49), F. (16-8-49), 2nd Floor, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (372)
- †Gai, Gushtasp Hormasji, G.D.A., A. (1-7-49), C/o Western India Match Co. Ltd., P.O. Alambazar, 24 Parganas. (518)
- †Ganapathi, Krishniah, A. (17-5-50), 95, Pereira Building, Oxford Street, Secunderabad. (Dn.). (1728)
- †Ganapathy, Nilakanta Iyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 1st Additional Income-tax Officer, Trivandrum. (Travancore). (296)
- †Ganapathy, Tirumandangudi Visvanatha, G.D.A., A. (1-7-49), Chief Accountant, Davangere Vanaspathi Vegetable Oil Co. Ltd., Davangere City. (182)
- Ganapati (U. R.) & Co.** (U. R. Ganapati & P. S. Krishnan), Mangala Vilas, Erode, also at Tirpur.
- Ganapati Iyer, Uttamapalayam Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), **U. R. Ganapati & Co.**, "Mangala Vilas", Karungalapalayam Extension, Erode. (S. I. Rly). (62)
- Gandhi, Devendra Chimanlal, B.Com., A. (27-4-50), 70, Tulsi Vihar, Marine Drive, Fort, Bombay—1. (1705)
- †Gandhi, Jeyshankar Amritlal, B.Com., G.D.A., A. (1-7-49), C/o Calico Mills, Outside Jamalpur Gate, Ahmedabad. (233)
- Gandhi, Manherlal Mangaldas, B.Com., A. (16-2-51), with **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (1956)
- Gandhi, Minoo Naoroji, G.D.A., A. (1-7-49), F. (16-8-49), Ava Villa, Khodadad Circle, Dadar, Bombay. (445)
- Gandhi (O. T.) & Co.**, (O. T. Gandhi & O. M. Desai), 44, Bada Sarafa, Indore, also at Jalpur.
- Gandhi, Ochhavlal Tribhovandas, B.Com., A. (27-8-49), **O. T. Gandhi & Co.**, 44, Bada Sarafa, Indore. (1585)
- †Gandhi, Rameshchandra Shantilal, B.Com., A. (4-10-51), 17, Saraswatinivas Society, Sarkhej Road, Ahmedabad. (2086)
- †Gandhi, Shiv Chandar, B.Com., A. (7-9-51), 4/105, Armenian Street, Post Box 1244, Madras. (2073)
- Gandhi, V. R., A. (21-9-49), **Chandrakant & Co.**, Gheewala Building, Baharkot, Veraval. (Saurashtra). (1593)
- Ganesan, A., B.A., A. (1-7-49), F. (13-10-49), 2, Lakshmi Puram, Tennur, Trichinopoly. (931)
- †Ganesan, L. G., B.Sc., A. (1-7-49), 3, Gopalapuram, Tennur, Trichinopoly. (1226)
- Gang, Abheymal, B.Com., A. (1-7-49), Sojati Gate, Jodhpur, (1484)
- Gangopadhyay, Narayan Chandra, B.Com., A. (27-3-50), **N. C. Ganguli & Co.**, 121, Dawnagazi Road, P.O. Bally, Dist. Howrah. (1690)

Gangopadhyay, Susil Kumar, B.Com., A. (1-7-49), **Ganguli & Co.**, 10, Old Post Office Street, Calcutta—1. (1020)

†Gangopadhyaya, Nirmal Kumar, B.A., A. (25-8-50), 140-A, Russa Road, (Flat No. 15), Calcutta—26. (1855)

**Ganguli & Co.**, (S. K. Gangopadhyay), 10, Old Post Office Street, Calcutta—1.

†Ganguli, Anil Kumar, B.Sc., A. (1-7-49), 172-A, Upper Chitpur Road, P.O. Baghbazar, Calcutta—3. (1188)

Ganguli, Ganendra Nath, B.Com., A. (1-7-49), 9, Haldarpara Road, Calcutta—26. (1286)

Ganguli, Gangadhar, B.Com., A. (29-1-52), **De & Ganguli**, 3/1, Mangoe Lane, Calcutta—1. (2126)

**Ganguli, Mukherjee & Co.**, (A. K. Mukherjee), Post Box No. 719, 23, Strand Road, Calcutta—1.

**Ganguli (N. C.) & Co.**, (N. C. Gangopadhyaya), 121, Dawnagazi Road, Bally, Dist. Howrah.

†Ganguli, Sudhansu Kumar, B.Sc., G.D.A., A. (1-7-49), Assistant Commissioner of Income-tax, Central Government Building, Queens' Road, Bombay—1. (1455)

**Ganguly (S. K.) & Co.**, (S. K. Ganguly), 129, Dharamtolla Street, Calcutta—13.

Ganguly, Susil Kumar, B.Sc., B.Com., A. (1-7-49), F. (13-1-51), **S. K. Ganguly & Co.**, 129, Dharamtolla Street, Calcutta—13. (876)

†Garda, Nadir Framroz, B.A., G.D.A., A. (21-3-50), Theosophical Colony, Juhu, Bombay. (1659)

Garg, Hem Chand, B.A. (Com.), (Hons.), A. (24-9-49), **R. K. Khanna & Co.**, Chura Rasta, Jaipur. (1604)

Garg, Prem Dayal, M.A., B.Com., A. (22-7-50), Wazir Pura, Agra. (1808)

**Gargleya (B. D.) & Co.**, [B. D. Gargleya & H. R. Bahl (Partner for Jaipur only)], Gargleya Niwas, Beawar, also at Ajmer and Jaipur City.

Gargleya, Bhagwan Das, G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Gargleya & Co.**, "Gargleya Niwas", Beawar. (95)

Gargleya, Kanhaiya Lal, A. (1-7-49), F. (16-8-49), Gargleya Niwas, Beawar. (1561)

Ghanekar, Purshottam Dattatraya, B.A., B.Com., A. (27-8-49), 14-D, Khotachi Wadi, Girgaon, Bombay—4. (1583)

†Ghangurde, Anant Narayan, B.Com., A. (1-7-49), 168, I, Thakurdwar Road, Bombay—2. (1393)

Gharaiya, Kasam Ismail, A. (1-7-49), F. (12-1-50), **Patel & Gharaiya**, Vakilna Mansion, Lalgate, Surat. (888)

**Gharda (B. P.) & Co.**, (C. R. Mucadum & N. K. Dhabar), Opp. The University Gardens, 121, Mahatma Gandhi Road, Fort, Bombay.

**Ghatalia (S. V.) & Co.**, (S. V. Ghatalia), Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort, Bombay.

Ghatalia, Shatishchandra Virchand, B.Com., F.S.A.A., A. (1-7-49), F. (16-9-50), **S. V. Ghatalia & Co.**, Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort, Bombay. (1011)

†Gheyara, Framji Kalkhushroo, A. (1-7-49), Senior Accounts Assistant, Tata Locomotive & Engineering Co., Ltd., Jamshedpur—4. (976)

**Ghose (N. C.) & Co.**, (N. C. Ghose), P-39, Mission Row Extension, Calcutta.

Ghose, Nirmal Chandra, B.Com., A. (1-7-49), F. (16-8-49), **N. C. Ghose & Co.**, P. 39, Mission Row Extension, Calcutta. (730)

**Ghose, Nundy & Co.**, (M. N. Nundy), 84-A, Netaji Subhas Road, Room No. C-7, Calcutta.

**Ghose (S.) & Co.**, (S. Ghose), 10, Mercantile Building, Lall Bazar, Calcutta.

Ghose, Sallen, B.Sc., A. (1-7-49), F. (16-8-49), **S. Ghose & Co.**, 10, Mercantile Buildings, Lall Bazar, Calcutta. (11)

Ghose, Subhas Chandra, B.Sc., A. (30-5-50), **Gupta Mitra & Co.**, 30, Brabourne Road, Calcutta. (1749)

†Ghose, Tapan Kumar, M.Sc., B.L., B.Com., A. (5-7-51), C/o **S. K. Basu & Co.**, 6, Old Post Office Street, Calcutta. (2038)

**Ghosh (A. K.) & Co.**, (A. K. Ghosh), 158-D, Upper Circular Road, Calcutta—4.

Ghosh, Ajay Kumar, B.Com., A. (1-7-49), 7/1, Nundy Street, P.O. Rashbehari Avenue, Calcutta—29. (1238)

Ghosh, Ajit Kumar, B.A., A. (1-7-49), F. (16-8-49), 8, Old Post Office Street, Calcutta. (685)

Ghosh, Akshay Kumar, B.Com., A. (1-7-49), **A. K. Ghosh & Co.**, 158-D, Upper Circular Road, Calcutta—4. (1450)

Ghosh, Anil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), **Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (224)

†Ghosh, Arabinda, M.A. (Com.), A. (19-8-50), 41-B, Ekdalla Road, Calcutta—19. (1837)

Ghosh, Basudeva, M.A., B.Com., B.L., A. (1-7-49), F. (22-8-51), **Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1068)

†Ghosh, Bimalendu, B.Sc., A. (1-7-49), 65, Bazar Road, Behala, Calcutta. (1037)

**Ghosh & Ghosh**, (A. K. Ghosh & B. Ghosh), Temple Chambers, 6, Old Post Office Street, Calcutta—1.

†Ghosh, Gurudas, M.A., B.Com., A. (20-12-50), Asstt. Commissioner of Income-tax, West Bengal, 46, Karbala Tank Road, Calcutta—6. (1920)

Ghosh, Himanshu Sekhar, B.Sc., A. (1-7-49), 20-B, Hazra Road, Calcutta—26. (1552)

**Ghosh (J. K.) & Co.**, 36, Brabourne Road, Calcutta.

†Ghosh, Jagannath, A.S.A.A., A. (17-4-51), C/o Dishergarh Power Supply Co., Ltd., Administrative Office, Sanctoria, Dishergarh P.O., Dist. Burdwan. (1989)

**Ghosh (J. N.) & Co.**, (J. N. Ghosh), 5, Clive Ghat Street, Calcutta—1.

Ghosh, Jitendra Kishore, B.Com., G.D.A., A. (1-7-49), F. (13-10-49), **J. K. Ghosh & Co.**, 36, Brabourne Road, Calcutta. (301)

Ghosh, Jnanendra Nath, A. (8-3-51), **J. N. Ghosh & Co.**, 5, Clive Ghat Street, Calcutta—1. (1968)

†Ghosh, Kamal Kumar, A. (1-7-49), 43-A, Mohim Halder Street, Calcutta—26. (1041)

†Ghosh, Nares Chandra, M.A., B.Sc., B.Com., A. (1-7-49), 28/10-B, Nakuleswar Bhattacharyya Lane, Calcutta—26. (1475)

**Ghosh (P. K.) & Co.**, (P. K. Ghosh), 17, Mangoe Lane, Calcutta—1.

Ghosh, Pabitra Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. K. Ghosh & Co.**, 17, Mangoe Lane, Calcutta—1. (204)

†Ghosh, Ratish Chandra, B.Com., A. (1-7-49), 66, Harish Chatterji Street, Calcutta—25. (1260)

**Ghosh (S. K.) & Co.**, (S. K. Ghosh & M. Gupta), 10, Old Post Office Street, Calcutta—1.

Ghosh, Siddhartha Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. K. Ghosh & Co.**, 10, Old Post Office Street, Calcutta. (237)

†Ghosh Sudhir Kumar, G.D.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road, Calcutta. (530)

Ghosh, Susil Kumar, M.A., B.Com., A. (1-7-49), White Hall Pharmacy Building, 131, Lower Circular Road, Calcutta. (776)

Ghyara, Sam Rustomji, A. (13-11-50), with **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort Bombay. (1895)

Gibb, John Stewart Fyfe, A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1104)

†Gidwani, Nanik Motumal, B.Sc., A. (1-7-49), C/o Mackinnon Mackenzie & Co., Ballard Estate, Bombay—1. (1153)

†Gidwani, Pahlaj Hassasing, F.S.A.A., A. (1-7-49), F. (16-8-49), Executive Director, Western India Prospecting Syndicate Ltd., Calico Mills Premises, Post Box No. 28, Ahmedabad. (378)

**Girish Chand & Co.**, (Girish Chand), 64, Regal Buildings, New Delhi.

Girish Chand, B.A. (Hons.), A. (1-7-49), **Girish Chand & Co.**, 64, Regal Buildings, New Delhi. (1424)

Gnananandulu, Kappagantulu, G.D.A., A. (1-7-49), F. (16-8-49), 34, Godown Street, George Town, Madras. (133)

**Godbole (R. G.) & Co.**, (R. G. Godbole), 'Padmaja', 67/3, Erandawana, Prabhat Road—Karve Road Corner, Poona—4.

Godbole, Ramchandra Gajanan, B.Com., A. (7-11-50), **R. G. Godbole & Co.**, 'Padmaja', 67/3, Erandawana, Prabhat Road—Karve Road Corner, Poona—4. (1888)

Goel, Vishwa Nath, B.A. (Com.), A. (1-7-49), 64, Queensway, Post Box No. 17, New Delhi. (632)

Gondalia, Gordhandas Hirji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort, Bombay (751)

**Gondalia & Mandviwalla**, (G. H. Gondalia & N. R. Mandviwalla), Hamam House, Hamam Street, Fort, Bombay.

†Gonge, Devidas Madavrao, B.Com., A. (24-8-49), C/o Shri M. G. Gonge, Sub-Postmaster, Boriveli, Bombay. (1580)

†Gonsalves, George John Vincent, G.D.A., A. (1-7-49), 33-C, Matharpacady, Mazgaon, Bombay—10. (1116)

Goodwin, John Stanley, A. (1-7-49), F. (16-8-49), **Fraser & Ross**, Barrow House, 12, McLean Street, P.B. No. 1352, Madras. (323)

†Gopalachary, Krishnaswamy, B.A., A. (1-7-49), C/o William Jacks & Co., Ltd., National Bank of India Buildings, First Line Beach, Madras. (565)

Gopalayer, Kangayam Venkatanarayanaier, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Saraswati Lakshmi Nilayam", 10-11, Ponuram Road West, R. S. Puram P.O., Coimbatore. (129)

†Gopalakrishnamachari, V., B.A., A. (26-5-50), Accountant, Lucas Indian Service Ltd., Mount Road, Madras—2. (1746)

Gopalakrishnan, Pallavaram Swaminadha, B.A., B.L., A. (1-7-49), "Krishnas", 48, Sir Thiyagaraya Road, T'Nagar, Madras—17. (1106)

Gopalakrishnan, Puliur Srinivasaraghavachari, B.A., A. (16-11-50), Premises of Bank of Baroda Ltd. (upstairs), Big Bazar Street, Coimbatore. (1901)

†Gopalakrishnan, T. S., B.Com., A. (1-7-49), 173, Lloyds Road, Madras—14. (1516)

†Gopalan, Kalyanapuram, B.A., A. (1-7-49), C/o Peirce Leslie & Co. Ltd., Calicut. (945)

**Gopalakrishna Rao (A.) & Co.**, (A. Gopalakrishna Rao), B-4-235, Kandaswamy Garden, Sultan Bazar, Hyderabad (Dn.).

Gopalakrishna Rao, Kalmadi, G.D.A., A. (1-7-49), F. (16-8-49), 20, Thambu Chetty Street, Madras—1. (193)

†Gore, Vishwanath Hari, B.Sc., A. (1-7-49), Mahagiri Road, Thana (B.S.D.). (1140)

†Gorer, Donald Solomon, A. (1-7-49), C/o Parry & Co., Ltd., Post Box No. 12, Madras. (1122)

**Goswami & Co.**, (B. K. Goswami), Ambala Road, Saharanpur.

Goswami, Bal Krishna, A. (25-10-51), **Goswami & Co.**, Ambala Road, Saharanpur. (2095)

Goswami, Jyotish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 34-C, Ananda Palit Road, Entally, Calcutta—14. (309)

Govindaraj, Srinivasa, A. (21-3-50), **S. G. Raj & Co.**, Opposite Head Police Station, Sultan Bazar, Hyderabad (Deccan). (1670)

Govinda Rajan, Anekal Ramaswamy Iyengar, G.D.A., A. (1-7-49), F. (16-8-49), Bangalore Road, (Bellary. (442)

Gracias, Joseph Constant, A. (5-9-49), Janmohamed Building, Charni Road, Bombay. (1591)

†Granger, Edward Tresoldi, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1360)

†Green, Bryan McDonald, A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range, Calcutta. (1375)

**Green & Co.**, (P. K. Mukherji), 3, S. N. Banerjee Road, Calcutta—13.

**Gubbi (N.S.) & Co.**, (N. S. Gubbi), Fort Chambers, Hamam Street, Fort, Bombay.

Gubbi, Nagoo Srinivas, G.D.A., A. (1-7-49), F. (16-8-49), N. S. Gubbi & Co., Fort Chambers, Hamam Street, Fort, Bombay—1. (96)

**Guha (B.) & Co.**, (B. C. Guha), 5 & 6, Hare Street, Calcutta—1.

Guha, Bani Kanta, B.A., A. (1-7-49), F. (16-8-49), 10, Indra Roy Road, Bhowanipore, Calcutta—25. (578)

Guha, Biswaranjan, G.D.A., A. (1-7-49), F. (16-8-49), **Guha & Guha**, 21, Old Court House Street, Calcutta. (187)

Guha, Brajes Chandra, B.Com., A. (1-7-49), F. (16-8-49), **B. Guha & Co.**, 5 & 6, Hare Street, Calcutta. (429)

†Guha, Dharendra Mohan, B.Sc., A. (1-7-49), 33-C, Ram Mohan Dutta Road, Elgin Road P.O., Calcutta—20. (1390)

**Guha & Guha** (B. Guha & P. C. Guha), Grosvenor House, 21, Old Court House Street, Calcutta—1.

Guha, Pratul Chandra, G.D.A., A. (1-7-49), F. (16-8-49), **Guha & Guha**, 21, Old Court House Street, Grosvenor House, Calcutta—1. (438)

Guha, Ranendra Sankar, M.A. (Cantab), A.C.A. (Eng. & Wales), A. (15-10-51), C/o Shri G. S. Guha, M.P., "Bina Lodge", Shillong. (Assam). (2088)

**Guha (S.N.) & Co.**, (S. N. Guha), 12, Waterloo Street, Calcutta—1.

Guha, Sachindra Nath, B.Sc., G.D.A., A. (1-7-49), **S. N. Guha & Co.**, 12, Waterloo Street, Calcutta—1. (1275)

†Guha, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (16-1-51), Assistant Commissioner, Sales-tax, Calcutta, 10, Madan Street, Calcutta—13. (535)

Guha Roy, Dharendra Nath, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Pal & Roy**, 2, Church Lane, Calcutta—1. (269)

**Guha Thakurata (P.) & Co.**, (P. K. Guha Thakurata), 12, Congress Exhibition Road, Calcutta—17.

Guhathakurta, P. K., B.Com., A. (21-3-50), **P. Guha Thakurata & Co.**, 12, Congress Exhibition Road, Calcutta—17. (1652)

Gulati, Mulik Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **D. Bhavia & Co.**, Sadar Bazar, Delhi. (661)

†Gundu Rao, Guler Srinivasa Rao, G.D.A., A. (1-7-49), Chief Accountant, Hyderabad Gold Mines Co., Ltd., Hatty, Lingasugar P.O., Via Ralchur (Dn.). (796)

Gupta, Abani Bandhu, B.Sc., LL.B., A. (1-7-49), F. (16-8-49), **Gupta & Mitra**, Windsor House, Mission Row Extension, Calcutta. (573)

**Gupta (B.) & Co.**, 'Svarnasan', P.O. Bankipore, Patna—4.

Gupta, Bishadendu, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **B. Gupta & Co.**, "Svarnasan", P.O. Bankipore, Patna—4. (209)

Gupta, Gopal Chandra, A. (1-7-49), 43/C, Girish Park North, P.O. Beadon Street, Calcutta. (1473)

**Gupta, (H. R.) & Co.**, (H. R. Gupta), 8, Akash Hotel, (Near Nigar Cinema), Ambala Cantt.

Gupta, Hans Raj, B.Com., LL.B., A. (3-3-32), **H. R. Gupta & Co.**, 8, Akash Hotel, (Near Nigar Cinema), Ambala Cantt. (2174)

†Gupta, Hiranendu, B.Sc., A. (26-9-49), 48/4, Manohar Pukur Road, P.O. Rashbehari Avenue, Calcutta—29. (1609)

**Gupta (J.) & Co.**, (Jogendra Nath Gupta), P-8, Ganesh Chunder Avenue, Calcutta—13.

Gupta, Jitendra Nath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **A. C. Das Gupta & Co.**, 12/1, Old Post Office Street, Calcutta—1. (360)

Gupta, Jogendranath, M.A. (Com.), B.L., G.D.A., A. (1-7-49), F. (16-8-49), **J. Gupta & Co.**, P-8, Ganesh Chunder Avenue, Calcutta—13. (137)

Gupta, Madan Mohan, B.Com., A. (24-9-49), **S. K. Ghosh & Co.**, 10, Old Post Office Street, Calcutta. (1603)

**Gupta Mitra & Co.**, (S. C. Ghosh & N. B. Mitra), 30, Brabourne Road, Calcutta—1.

**Gupta & Mitra**, Windsor House, Mission Row Extension, Calcutta.

Gupta, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., A. (1-7-49), F. (12-3-50), **M. L. Gupta & Co.**, Laxman Bhawan, Mall Road, Kanpur. (263)

**Gupta (M.L.) & Co.**, (M. C. Gupta), Laxman Bhawan, The Mall, Kanpur.

**Gupta (O.N.) & Co.**, (O. N. Gupta), 1910, Chawri Bazar, Delhi.

Gupta, Onkar Nath, B.A. (Com.), A. (12-11-49), **O. N. Gupta & Co.**, 1910, Chawri Bazar, Delhi. (1618)

†Gupta, Pravas Chandra, B.Sc., G.D.A., A. (1-7-49), 55, Sree Gopal Mullick Lane, Calcutta. (473)

†Gupta, Purshotum Lal, B.A., A. (1-7-49), Assistant Accounts Officer, Employees' State Insurance Corp., (Ministry of Labour), N. Delhi. (1083)

**Gupta (R.C.) & Co.**, (R. C. Gupta), 24/50, Birhana Road, Kanpur.

Gupta, Rabindra Nath, B.A., A. (1-7-49), **R. N. Gupta & Co.**, 10, Old Post Office Street, 1st Floor, Calcutta—1. (1177)

Gupta, Ram Chand, B.Com., A. (1-7-49), F. (7-6-50), **R. C. Gupta & Co.**, 24/50, Birhana Road, Kanpur. (830)

†Gupta, Ram Nath, B.Com., A. (1-7-49), Sales Tax Officer, Old Secretariat, Delhi. (1265)

Gupta, Ranjit Singh, G.D.A., A. (1-7-49), F. (16-8-49), **R. S. Gupta & Co.**, Shree Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi. (174)

Gupta, Ratanlal Bankatlal, B.Com., LL.B., A. (1-7-49), F. (27-2-50), **R. L. Gupta & Co.**, 35, Sitlamata Bazar, Indore. (929)

**Gupta (R.L.) & Co.**, (R. Gupta), 35, Sitlamata Bazar, Indore.

**Gupta (R.N.) & Co.**, (R. N. Gupta), 10, Old Post Office Street, 1st Floor, Calcutta—1.

**Gupta (R.S.) & Co.**, (R. S. Gupta & Chandra Bhusan), Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi.

**Gupta (S.) & Co.**, (S. Gupta), Inside Madar Gate, Opposite Police Post, Ajmer.



**Gupta (S. K.) & Co.**, (S. K. Gupta), 32, Upper Circular Road, Calcutta—9.

†Gupta, Sachindra Nath, B.Com., A. (21-3-50), 254, Panchanantala Road, Howrah. (1663)

†Gupta, Sajal Kumar, B.Sc., B.Com., A. (1-5-50), 50-H. Garcha Road, Calcutta—19. (1707)

Gupta, Salil Kumar, B.Com., A. (27-11-51), **S. K. Gupta & Co.**, 32, Upper Circular Road, Calcutta. (2114)

Gupta, Sarvadar, B.Com., A. (18-7-51), **S. Gupta & Co.**, Inside Madar Gate, Opposite Police Post, Ajmer. (2040)

Gupta, Satya Prakash, B.A. (Com.), A. (5-10-51), **S. P. Gupta & Co.**, Barh-Shahboola, Nai Sarak, Delhi. (2087)

Gupta, Sibadas, A. (1-7-49), with **George Read & Co.**, Avenue House, Chowringhee Square, Calcutta—1. (1121)

**Gupta (S.N.) & Co.**, (S. N. Gupta), "Sukh Niketan", Mahatma Gandhi Road, Agra, also at Gwallor.

Gupta, Sukh Nandan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Gupta & Co.**, 'Sukh Niketan', Mahatma Gandhi Road, Agra (123)

Gupta, Suraj Bhan, B.Com., A. (14-8-51), Ghiva Mandi, Mathura. (2050)

**Gupta (S. P.) & Co.**, (S. P. Gupta), Barh-Shahboola, Nai Sarak, Delhi.

†Gupta, Suraj Prakash, B.A. (Com.), A. (1-7-49), F. (16-8-49), Kucha Bela Mull, Katra Baryan, Delhi. (893)

Gupta, Vinod Bhushan, B.A. (Com.), LL.B., A. (8-11-50), 4-B, Daryaganj, Delhi. (1893)

**Gupte & Co.**, (S. V. Gupte), 27, All Chambers, Tamarind Lane, Fort, Bombay.

†Gupte, Arvind Dattatraya, B.Com., A. (4-1-51), C/o The Associated Cement Cos. Ltd., Sevalfa Cement Works, P.O. Sevalfa, Dist. Kalra (B. B. & C. I. Rly.). (1932)

Gupte, Surendra Vishvanath, B.Com., A. (27-8-49), **Gupte & Co.**, 27, All Chambers, Tamarind Lane, Fort, Bombay. (1587)

**Gurjar (S. V.) & Co.**, (S. V. Gurjar), 239-A, Girgaum Road, Opposite Mangal Wadi, Bombay—4.

Gurjar, Shrikrishna Vinavak, A. (7-11-50), **S. V. Gurjar & Co.**, 239-A, Girgaum Road, Opposite Mangal Wadi, Bombay—4. (1891)

†Gurpal Singh, A.S.A.A., A. (1-7-49), Assistant Controller of Defence Accounts, Office of the Controller of Defence Accounts, Secunderabad (Deccan). (24)

†Guruswami, Therizhandur Vaidyanatha, B.Com., A. (1-7-49), C/o Anglo-French Textile Co., Ltd., Pondicherry (Fr. India). (814)

**Gutgutia (K. N.) & Co.**, [K. N. Gutgutia, B. Chhawchharla & M. L. Sharma (Partner for Jaipur only)], 33, Netaji Subhas Road, Calcutta, also at Bombay, Dhanbad, Jaipur & Patna.

Gutgutia, Kashi Nath, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta—1. (17)

Guzdar, Dinshaw Pest, A. (1-7-49), F. (24-3-51), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Buildings, Mahatma Gandhi Road, Bombay. (286)

Gvara, Minoo J., B.A., A. (1-7-49), with **Batilhol & Purohit**, 204, Hornby Road, Fort, Bombay. (1258)

**Habib & Co.**, (H. P. Italia), Patharia Palace, 75, Mohamed Ali Road, Bombay—3.

†Habin, Henry Joseph, A.C.A. (Eng. & Wales), A. (1-7-49), C/o Burn & Co., Ltd., Howrah Iron Works, Howrah. (1553)

**Hansotia (P. C.) & Co.**, (P. C. Hansotia, J. M. Dattwala & Dr. R. C. Cooper), 17, Elphinstone Circle, Nanjee Building, Fort, Bombay.

Hansotia, Pestonji Cavasli, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (35)

Hanumantha Rao, Mosalkanty, G.D.A., A. (1-7-49), Thirumalarao Street, Gandhinagar, Kakinada. (1132)

†Haque, Mohammad Ekramul, A. (1-7-49), Shams Manzil, Bihar Colony, Masan Road, Karachi—2. (511)

Harbans Singh, B.Com., A. (1-7-49), **H. S. Ahuja & Co.**, 17, Regal Buildings, New Delhi. (1067)

Hardikar, Madhukar Maheshwar, B.A., A. (1-7-49), K. S. A. Buildings, 3rd Floor, Bhawani Shankar Road, Dadar, Bombay—14. (1026)

**Harlacher (C. P.) & Co.**, (C. P. Harlacher & P. N. Raghavendra Rao), 'Padmalaya', Telugu Brahmin Street, Coimbatore.

Hariachar, Coimbatore Padmanabhachar, G.D.A., A. (1-7-49), F. (16-8-49), **C. P. Harlacher & Co.**, 'Padmalaya', Telugu Brahmin Street, Coimbatore. (220)

Haribhakti, Vishnubhai Bhagwandas, B.Com., A. (15-6-51), "Shanti Niketan", Road No. 2, Santa Cruz (East), Bombay—25. (2017)

**Haridas & Co.**, (H. A. Patel), Noble Chambers, Parsi Bazar Street, Fort, Bombay.

**Hariharan & Co.**, (P. R. Hariharan), 70-A, Stock Exchange Building, Apollo Street, Fort, Bombay—1.

Hariharan, C. S., A. (1-7-49), **Hariharan & Neelakantan**, 289, Esplanade, Madras—1. (1196)

**Hariharan & Neelakantan**, (E. S. Neelakantan & C. S. Hariharan), 289, Esplanade, Madras—1.

Hariharan, Palghat Ramakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **Hariharan & Co.**, 70-A, Stock Exchange Building, Apollo Street, Fort, Bombay—1. (396)

†Hariharan, Peruvemba Ramaswamier, A. (18-8-50), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Buildings, Fort, Bombay. (1829)

†Harris, Norman Davidson, M.A., B.Com., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1325)

Harshavardhana, Adipudi, G.D.A., A. (1-7-49), F. (24-11-51), **V. Soundararajan & Co.**, Bhimasena Gardens, Mylapore, Madras—4. (1095)

Hartley, Kenneth John Harold, A. (1-7-49), F. (12-3-50), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (383)

Hathiram, Peri Dadiba, B.A., A. (1-7-49), Addle House, 607/A, Kingsway, Dadar, Bombay. (1481)

†Haworth, Philip Cunningham, A. (1-7-49), C/o **Shaw Wallace & Co. Ltd.**, 4, Bankshall Street, P.B. No. 70, Calcutta. (1414)

†Hazarl, Chand Kishan, B.Com., A. (1-7-49), 5, Hasan Building, Nicholson Road, Delhi. (1210)

Hedge, Palli Mahabala, G.D.A., A. (1-7-49), F. (16-8-49), Kodialball, Mangalore—3. (46)

Herbert, Dicksey Saret, B.A., A. (1-7-49), C/o **Pierce Leslie & Co., Ltd.**, Mangalore. (1184)

†Herbert, Joseph, A. (11-1-51), 28, Eusuf Building, Carnac Road, Bombay. (1935)

†Hill, Frederic Montague, A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1088)

†Hirji-Khorshed, Homi Sorabji, A. (1-7-49), C/o The Associated Cement Cos., Ltd., 1, Queens Road, Fort, Bombay. (1347)

Hirji-Khursed, Histasp Sorabji, A.S.A.A., A. (1-7-49), 133, Marine Drive, Churchgate, Bombay. (1025)

†Hockley, Clifford, A. (1-7-49), C/o **McLeod & Co., Ltd.**, 3, Netaji Subhas Road, Calcutta. (1502)

†Hormasji, Ardeshir Jivanji, B.A. (Hons.), A. (25-11-49), Sunama House, 140, Cumballa Hills, Bombay—26. (1621)

†Howitt, Harold Gibson, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1358)

†Howorth, Thomas, A. (1-7-49), C/o **Price Waterhouse & Co.**, 3, Frederick's Place, Old Jewry, London E.C. 2. (1520)

**Hussain (M. M.) & Co.**, 9, Hastings Street, Calcutta  
Hussain, Mirza Mohammad, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), **M. M. Hussain & Co.**, 9, Hastings Street, Calcutta. (676)

Irani, Boman Rashid, A. (1-7-49), Nanabhoy Chambers, 4th Floor, Gunbow Street, Fort, Bombay. (1527)

†Irani, Zal Rustam, A.C.A. (Eng. & Wales), A. (1-7-49), 19-A, Alipore Road, Delhi. (149)

Italia, Hormasji Pirojsha, G.D.A., A. (1-7-49), F. (16-8-49), **Habib & Co.**, Patharia Palace, 75, Mohamed Ali Road, Bombay—3. (322)

Iyengar, Arakere Varadiyengar Sessa, B.Com., A. (26-5-50), 20, IV Main Road, Chamarajpet, Bangalore—2. (1742)

†Iyengar, R. A. D., G.D.A., A. (1-7-49), 10, Third Street, Shenoyagar, Madras. (1204)

Iyer, E. Sathrusly, A. (1-7-49), **N. M. Swamy & Co.**, 18, Keshari Buildings, Nizamshahi Road, Hyderabad (Deccan). (1354)

Iyer, K. Narayana, A. (1-7-49), 51, Paripurna Vinayagar Koil Street, Mylapore, Madras. (1564)

†Iyer, Narayanaswamy Ramaswamy, G.D.A., A. (16-5-50), Deputy Chief Accountant, Calcutta Port Commissioner's Office, 15, Strand Road, Calcutta. (1721)

†Iyer, Natesan Sitaraman, B.Com., A. (2-6-50), Shanti Bhuvan, Chapel Lane, Santa Cruz, Bombay—23. (1757)

Iyer, P. V. Seshadri, A. (27-11-51), Machingal Lane, Trichur. (2115)

Iyer (R. S. V.), & Co., (R. S. V. Iyer), 23-24, Noor Building, Opposite Western Railway Station, Dadar, Bombay—28.

Iyer, R. S. Venkateswara, A. (13-1-51), R. S. V. Iyer & Co., 23-24, Noor Building, Opposite Western Railway Station, Dadar, Bombay—28. (1936)

Iyer, T. R. Kalyanarama, B.A., G.D.A., A. (1-7-49), with Alvar & Co., Karaikudi. (Ramanad Dist.). (544)

Jacob (E. C.) & Co., (E. C. Jacob), K. K. Road, Kottayam. (Travancore).

Jacob, E. C., A. (24-3-51), E. C. Jacob & Co., K. K. Road, Kottayam. (Travancore). (1975)

Jacob (K. U.) & Co., (K. U. Jacob), Bazaar Road, Mattancherry, Cochin.

Jacob, K. U., B.Sc., A. (1-7-49), K. U. Jacob & Co., Bazaar Road, Mattancherry, Cochin. (1327)

Jacobs, Wil Isaac, B.A., A. (1-7-49), "Mintry Manzil", 2nd Floor, Sitaladevi Temple Road, Mahim, Bombay. (800)

†Jagadisan, T. R., B.Sc., A. (1-7-49), C/o Balmer Lawrie & Co., Ltd., 21, Netaji Subhas Road, Calcutta. (1264)

Jagadisan, U. P., G.D.A., A. (1-7-49), F. (16-8-49), Nataraja Iyer & Co., Abid Road, Post Box No. 157, Hyderabad (Deccan). (543)

Jagannath, Curpoor Varadachari, G.D.A., A. (27-1-51), with P. Ramachandra Rao & Co., Kingsway, Secunderabad (Dn.). (1944)

Jagannathan, Melappalaiyam Sudarsanam, G.D.A., A. (1-7-49), F. (16-8-49), M. S. Krishnaswami & Jagannathan, "Sudarsanam", R. S. Puram Post, Coimbatore. (180)

†Jagannathan, R., M.A., A. (1-7-49), C/o Brooke Bond India Ltd., P. B. No. 187, Calcutta—1. (1090)

Jagdish Jha, B.Com., A. (23-3-50), with K. N. Gutgutia & Co., Fraser Road, Patna—1. (1677)

Jagdish Prasad & Co., (Jagdish Prasad, J. C. Khanna & Narain Prasad), Chandni Chowk, Delhi, also at Ghaziabad.

Jagdish Prasad, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Jagdish Prasad & Co., Chandni Chowk, Delhi. (140)

Jagtap (R. A.) & Co., (R. A. Jagtap), 67, Apollo Street, Fort, Bombay.

Jagtap, Rao Saheb Amritrao, B.A., B.Com., A. (1-7-49), R. A. Jagtap & Co., 67, Apollo Street, Fort, Bombay. (1419)

Jain, Amritlal H., B.Com., A. (16-2-52), Amritlal H. Jain & Co., Manak Mansion, Chhota Sarafa, Ujjain. (2154)

Jain (A. K.) & Co., (A. K. Jain), Premपुरi, Railway Road, Meerut City.

Jain, Anant Kumar, B.Com., LL.B., A. (7-6-50), A. K. Jain & Co., Premपुरi, Railway Road, Meerut City. (1761)

Jain Choudhary & Co., (T. D. Jain), Khanna Building, Subhashnagar, Bareilly Jn.

Jain, Jia Lal, B.A., A. (6-1-50), Sodhbans & Co., "Dilbar Building," Original Road, Paharganj, New Delhi (1650)

†Jain, Jitendra Kumar, B.Com., A. (1-7-49), with S. Valdyanath Alvar & Co., 4, Kashmere Gate, Delhi. (1221)

Jain, Munnal Lal, M.Com. LL.B. A. (1-3-50), with Singhi & Co., Khetan Bhawan, Mirza Ismail Road, Jalpur. (1856)

Jain (N. C.) & Co., (N. C. Jain), 1789, Dariba Kalan, Delhi.

Jain, Nem Chand, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), N. C. Jain & Co., 1789, Dariba Kalan, Delhi. (563)

Jain (R. C.) & Co., (R. C. Jain), 1144, Raviwar Peth, Poona—2.

Jain, Ramchandra Chandrarao, B.A., (Hons.), A. (1-7-49), N. C. Jain & Co., 1144, Raviwar Peth, Poona—2. (1224)

Jain Satyavadi, Kapoor Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 537, Egerton Road, Delhi. (663)  
Jain, Thakur Das, G.D.A., A. (1-7-49), F. (16-8-49), Jain Choudhary & Co., Khanna Building, Subhashnagar, Bareilly Jn. (319)

Jaiswal (G. P.) & Co., (G. P. Jaiswal), 90, Johnstoneganj, Allahabad.

Jaiswal, Gaya Prasad, G.D.A., A. (1-7-49), F. (16-8-49), G. P. Jaiswal & Co., 90, Johnstoneganj, Allahabad. (278)

Jaju & Co., (B. L. Jaju), No. 1, Netaji Subhas Road, (1st Floor), Calcutta—1.

Jaju, Bajranglal, B.A., LL.B., A. (21-9-49), Jaju & Co., No. 1, Netaji Subhas Road, (1st Floor), Calcutta. (1596)

†Jalundhwala, Ramanlal Chhotalal, B.Com., F.S.A.A., A. (1-7-49), Dy. Manager, The Scindia Steam Navigation Co., Ltd., Scindia House, Dougall Road, Ballard Estate, Bombay. (489)

Jambunathan, A. N., G.D.A., A. (1-7-49), F. (16-8-49), 26, Dalvasigamani Mudaliar Road, Lakshmi Puram, Royapettah, Madras—14. (482)

Jan, Rahim Ahmed, A. (1-7-49), C/o S. P. Chopra & Co., 'F' Block, Connaught Circus, Radial Road No. 7, New Delhi. (1135)

Jantrania, Bhagwandas Manilal, B.Com., A. (7-9-50), with K. S. Alvar & Co., 49-55, Apollo Street, Fort, Bombay—1. (1864)

Jasavala, Dosabhoy Jamshedji, G.D.A., A. (1-7-49), F. (16-8-49), Deshpande & Jasavala, Petit Building, 359, Hornby Road, Fort, Bombay—1. (546)

Jashbhai S. Shah & Co., (Jashbhai S. Shah), Shahpur, Mangal Parekh's Khancha, Lallubhai's Pole, Ahmedabad.

Jassoobhoy, Hormasji Dinshaw, A. (1-7-49), F. (16-8-49), Chandabhoy & Jassoobhoy, Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay. (74)

Jatar (S. P.) & Co., (S. P. Jatar), American Pharmacy Building, Tularam Square, Jabalpur.

Jatar, Shrikrishna Prabhakar, B.Com., A. (2-6-51), S. P. Jatar & Co., American Pharmacy Building Tularam Square, Jabalpur. (2008)

Javeri, Nani Tehmul, A. (16-2-52), C/o Shri P. M. Karanjia, "Oval View", Churchgate Reclamation, Bombay—1. (2157)

†Javeri, Narendra M., B.Com., A.S.A.A., A. (1-7-49), Secretary, Burrough's Wellcome & Co. (India) Ltd., Cook's Building, Hornby Road, Bombay—1. (1464)

†Jawalkar, Dhondo Govind, M.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Chati Gali, Sholapur. (722)

Jayantilal Thakkar & Co., (Jayantilal K. Thakkar), 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort, Bombay—1.

†Jayaraman, Aringundram Ponnuswamy, B.A., A. (1-7-49), Assistant Collector and Magistrate, East Godavari, Kakinada. (1515)

Jayaraman, C., B.A., A. (21-1-50), 47, Vellala Street, Madras—7. (1647)

Jayaraman (P.) & Co., (P. Jayaraman), Room No. 31, Pasumarthy Mansions, 228, Govindappa Nalcken Street, Madras—1.

Jayaraman, Ponnuswamy, B.Com., A. (22-7-50), P. Jayaraman & Co., Room No. 31, Pasumarthy Mansions, 228, Govindappa Nalcken Street, Madras—1. (1806)

Jayaraman, Ram Chandra, B.Com., A. (1-7-49), F. (13-6-51), Chari & Co., "Balachandra", 3, Arantangi Road, Pudukottah. (649)

Jha (K.) & Co., (K. Jha), 1, Motilal Mishra Lane, Bhikhanpur, P. O. Bhagalpur.

Jha, Kameshwar, M.A., B.Com., A. (14-8-51), K. Jha & Co., 1, Motilal Mishra Lane, Bhikhanpur, P. O. Bhagalpur. (2049)

Jha, Laxman Bala, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 16-A, Romesh Dutt Street, P.O. Beadon St., Calcutta—6. (212)

†Jhala, Satyendrai Dolatrai, B.Com., A. (11-11-49), Income-tax Officer, Surendranagar, (Saurashtra). (1813)

Jhamb, Chhabil Dass, A. (17-5-50), 38, Ambulkar Sadan, Gokhale Road South, Dadar, Bombay—28. (1725)

Jhavar, Harinarayan Murlidhar, M.A., B.Com., LL.B., A. (31-10-51), with R. D. Joshi & Co., 5, Yeshwant Road, Indore City. (2097)

Jivraj & Co., (J. L. Somalya), 317, Kalbadevi Road, Opp. Swadeshi Market, Bombay—2.

†Jog, Bhaskar Damodar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Additional Income-tax Officer, Section III (Central), Bombay, 746, "Shri Nivas", Parsi Colony, Dadar, Bombay. (160)

Joglekar, Govind Krishna, G.D.A., A. (1-7-49), G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona—2. (898)

†Joglekar, Purushottam Raghunath, B.Com., A. (1-7-49), Girdhar Bhuvan, 417, Lamington Road, Girgaon, Bombay—4. (1377)



**John (K.) & Co.**, (K. John, Major K. Viswasaratnam & K. J. Victor David), 9, Philip's Street, Madras, also at Madhurai & Bangalore.

**John, Kola, G.D.A., A.** (1-7-49), F. (16-8-49), 2, Sullivan's Garden, Mylapore, Madras—4. (108)

**John, Kola Henry, A.** (23-3-50), High Road, Chittoor. (M.S.M.). (1681)

**Jokhakar (B. D.) & Co.**, (B. D. Jokhakar), 14, Hamam Street, Fort, Bombay.

**Jokhakar, Bhalechandra Dalpatram, B.Com., G.D.A., A.** (1-7-49), F. (16-8-49), **B. D. Jokhakar & Co.**, 14, Hamam Street, Fort, Bombay. (390)

**Jorapur (K. B.) & Co.**, (K. B. Jorapur), 4th Floor, Commissariat Building, Hornby Road, Fort, Bombay.

**Jorapur, Krishna Bhimmarao, B.Sc., LL.B., A.** (1-7-49), **K. B. Jorapur & Co.**, 4th Floor, Commissariat Building, Hornby Road, Fort, Bombay. (967)

**Joscelyne, Alan Keith, A.** (1-7-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1094)

†**Joseph, Thomas, B.A., A.** (1-7-49), Indian Assistant, C/o Peirce Leslie & Co., Ltd., Calicut. (963)

**Joseph, T. V., B.Com., A.** (1-7-49), C/o Tata Chemical Ltd., P. O. Mithapur (Saurashtra Rly.) (Kathlawar). (1293)

**Joshi, Bhaskar Balvant, A.** (10-4-51), Kole Wadi, Front Chawl, Top Floor, Fanaswadi, Bombay—2. (1981)

**Joshi (D. D.) & Co.**, (D. D. Joshi), 19, Laxminarayan Baug, Bal Govinddas Road, Mahim, Bombay—16.

**Joshi, Dattatraya Damodar, G.D.A., A.** (1-7-49), F. (16-8-49), **D. D. Joshi & Co.**, 19, Laxminarayan Baug, Bal Govinddas Road, Mahim, Bombay—16. (651)

**Joshi, Dinkar Ganesh, B.A., A.** (1-7-49), F. (23-7-51), with **Kulkarni & Khanolkar, Bell & Cos.** Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (745)

**Joshi (K. R.) & Co.**, (K. R. Joshi), Opposite Station, Ghatkopar (G.I.P.), (Bombay).

**Joshi, Karsondas Ratanshi, G.D.A., A.** (1-7-49), F. (16-8-49), **K. R. Joshi & Co.**, Opposite Station, Ghatkopar (G.I.P.), (Bombay). (622)

**Joshi (L. M.) & Co.**, (L. M. Joshi), 5, Hamam Street, Fort, Bombay.

**Joshi, Laxmikant Manohar, A.** (1-7-49), **L. M. Joshi & Co.**, 5, Hamam Street, Fort, Bombay. (1267)

**Joshi, Madhav Bhlkaji, B.Com., A.** (2-7-51), with **K. K. Mankeshwar & Co.**, 67, Mahatma Gandhi Road, Indore. (2034)

**Joshi, Mahendrakumar Lalshanker, A.** (1-7-49), F. (16-8-49), **Mahendra Joshi & Co.**, 68/70, C. P. Tank Road, Bombay—4. (669)

**Joshi (R. D.) & Co.**, (R. D. Joshi, S. M. Kasbekar, P. S. Surana, & Y. T. Korke), 5, Yeshwant Road, Indore, also at Ratlam and Ujjain.

**Joshi, Rajaram Durgashankar, B.A., A.** (1-7-49), F. (16-8-49), **R. D. Joshi & Co.**, 5, Yeshwant Road, Indore. (716)

**Joshi, Ramchandra Trimbak, A.** (22-5-50), 991, Barve Building, Main Road, Nasik. (1739)

†**Joshi, Vasantral Bhavanishanker, G.D.A., A.** (1-7-49), 17, Makadara Road, P.O. Box 797, Mombasa. (Kenya). (217)

**Joy Krishna Sen & Co.**, (R. N. Gupta), 10, Old Post Office Street, 1st Floor, Calcutta—1.

†**Jukalvi, Kundan Lal, B.A., LL.B., A.** (1-7-49), C/o Office of the Registrar of Joint Stock Companies, United Provinces, Lucknow. (699)

**Just, Arnold Hartman, A.** (1-7-49), F. (16-8-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (529)

**Kabraji (D. H.) & Co.**, (D. H. Kabraji) Central Bank Building, Mahatma Gandhi Road, Fort, Bombay.

**Kabraji, Dosabhoj Hiraji, B.A., G.D.A., F.S.A.A., A.** (1-7-49), F. (13-10-49), **D. H. Kabraji & Co.**, Central Bank Building, Mahatma Gandhi Road, Fort, Bombay. (219)

**Kaher, Amir Chand, A.** (6-7-50), 1, Majitha Road, Amritsar. (1783)

**Kailash & Co.**, (K. L. Agarwal), Kinari Bazar, Agra

**Kaimal, Kalathilparambil Raman, B.A., A.S.A.A., A.** (24-5-50), **Varma & Varma**, 22/268, Rajah Street, Coimbatore. (1741)

**Kale (V. G.) & Co.**, (V. G. Kale), Narayan Bhuwan, Brahman Wadi, Nawapada, Thana. (Bombay).

**Kale, Vithal Ganesh, A.** (3-6-50), **V. G. Kale & Co.**, "Narayan Bhuwan", Brahman Wadi, Nawapada, Thana. (Bombay). (1760)

**Kaliswaran, S., A.** (1-7-49), F. (16-8-49), 153, 5th Cross, Gandhi Nagar, Bangalore City. (350)

**Kalra, Bhupendra Pal Singh, B.Com., A.** (6-2-51), **B. S. Kalra & Co.**, 26/62, Birhana Road, Kanpur. (1948)

**Kalra (B. S.) & Co.**, (B. S. Kalra), 26/62, Birhana Road, Kanpur.

**Kalyanasundaram Aiyar, Vaidyanatha, G.D.A., A.** (1-7-49), F. (27-6-50), Raja Buildings, Chairman S. K. Chenniappa Gounder Street, Erode. (977)

**Kalyanasundaram, P., G.D.A., A.** (1-7-49), F. (16-8-49), **Narayana Aiyar & Co.**, 4, Bhagavantam Gupta Street, Thyagarayanagar, Madras. (668)

**Kalyani (J. H.) & Co.**, (J. H. Kalyani), Navsari Building, Hornby Road, Fort, Bombay—1.

**Kalyani, Jamnadas Hakmichand, G.D.A., A.** (1-7-49), F. (16-8-49), **J. H. Kalyani & Co.**, Navsari Building, Hornby Road, Fort, Bombay—1. (733)

†**Kalyanivala, Navroji Rustamji, B.Com., G.D.A., A.S.A.A., A.** (1-7-49), C/o Canteen Contractors Syndicate Ltd., Amar Buildings, Sir Phirozeshah Mehta Road, Fort, Bombay. (640)

**Kalyaniwalla & Mistry**, (M. P. Mistry, B. N. Pardilwalla & D. S. Shroff), 32, Apollo Street, Fort, Bombay.

†**Kamath, Cholpadi Ekanath, A.** (1-7-49), 18/477, Dillip Villa, Matunga, Bombay—19. (1534)

†**Kamath, Krishna K., A.** (1-7-49), 1-4, "Dharmakuti", Tardeo Road, Bombay—7. (797)

**Kameswara Rao, Dronamraju, B.A., G.D.A., A.** (1-7-49), F. (13-10-49), Gopalaswamy Temple Street, Rajamahendri. (103)

†**Kameswara Rao, Pindiprolu, A.** (12-6-51), Income-tax Officer, City Circle III, Madras—10. (2013)

†**Kandaswamy, A., B.Com., A.** (1-7-49), with **S. R. Swamy & Co.**, 6, East Car Street, Dindigul. (1203)

**Kanekar (M. V.) & Co.**, (M. V. Kanekar), Crescent Chambers, 3rd Floor, Tamarind Lane, Fort, Bombay—1.

**Kanekar, Madhukar Vaman, B.Com., A.** (10-1-51), **M. V. Kanekar & Co.**, Crescent Chambers, 3rd Floor, Tamarind Lane, Fort, Bombay—1. (1933)

†**Kanga, Dara Nusserwanji, B.A., G.D.A., A.** (1-7-49), 50, Hughes Road, Bombay. (753)

†**Kanga, Doll Sorabji, G.D.A., A.** (26-5-50), C/o Central Bank of India Ltd., Mahatma Gandhi Road, Fort, Bombay (1747)

**Kanga, Jamshed Rustomji, G.D.A., A.** (1-7-49), F. (8-1-51) **Dastur Kanga & Co.**, 5, Hamam Street, Fort, Bombay. (248)

**Kannappan, Kandaswami, B.A., A.** (1-7-49), F. (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, P.O. Box No. 1352, Madras—1. (775)

**Kantilal Desai & Co.**, (K. S. Desai), 40, Picket Road, Kalbadevi, Bombay—2.

**Kapadia Damanla & Co.**, (F. P. Kapadia & H. M. Damanla), Agakhan Building, Dalal Street Fort, Bombay.

**Kapadia Framroze Pestonji, G.D.A., A.** (1-7-49), F. (16-8-49), **Kapadia Damanla & Co.**, Aga Khan Building, Dalal Street, Fort, Bombay. (352)

**Kapadia (G. M.) & Co.**, (G. M. Kapadia), 36, Tamarind Lane, Fort, Bombay.

**Kapadia (G. P.) & Co.**, (G. P. Kapadia, S. K. Bharucha, K. M. Kapadia & R. M. Mehta), Hamam House, Hamam Street, Fort, Bombay—1.

**Kapadia, Gopaldas Padamsey, B.Com., A.** (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay—1. (1)

**Kapadia, Gordhandas Morarji, G.D.A., A.** (1-7-49), F. (16-8-49), **G. M. Kapadia & Co.**, 36, Tamarind Lane, Fort, Bombay. (576)

**Kapadia (H. S.) & Co.**, (H. S. Kapadia), 22-D, Parsee Bazar Street, Fort, Bombay.

**Kapadia, Homi Shavaksha, A.** (15-5-50), **H. S. Kapadia & Co.**, 22-D, Parsi Bazar Street, Fort, Bombay. (1711)

**Kapadia, Karsandas Mulji, B.Com., A.** (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (911)

**Kapadia, Laxmidas Khimji, B.Com., A.** (1-7-49), with **G. M. Kapadia & Co.**, 36, Tamarind Lane, Fort, Bombay. (1120)

**Kapadia, Manck Nasarwanji, G.D.A., A.** (1-7-49), Harganga Mahal, B. Block, 2nd Floor, Khodadad Circle, Dadar, Bombay. (899)

†**Kapadia, Nariman Dadabhai, B.Com., A.** (16-11-50), P.O. Box 1556, Dar-Es-Salaom. (Tanganyika). (1900)

†**Kapadia, Pesi Jamshedji, B.Com., A.** (15-3-51), 37, Wood Lane, London. N. 6. (1973)

**Kapadia, Promode Lalbhai, B.Com., A.** (1-7-49), Girgaum Terrace, B. Block, Benam Hall Lane, Bombay—4. (863)

**Kapadia (R. T.) & Co.**, (R. T. Kapadia), 105, Apollo Street, Fort, Bombay.

**Kapadia, Ramniklal Thakorlal, B.Com., A.** (1-7-49), **R. T. Kapadia & Co.**, 105, Apollo Street, Fort, Bombay. (1459)

†**Kapadia, Rustomji Pestonil, M.A., LL.B., A.** (16-5-50), Inspecting Assistant Commissioner of Income-tax, Income-tax Office, 3, Govt Place West, Calcutta (1718)

†**Kapadia, Shantilal Maneklal, B.Com., G.D.A., A.** (1-7-49), Krishna Villa, Dadabhai Road, Santa Cruz (West), Bombay. (823)

**Kapoor, Bhim Sen, A.** (1-7-49), **F.** (26-1-50), **K. B. Sen & Co.**, 'H' Block, Tropical Insurance Buildings, Connaught Circus, New Delhi. (452)

**Kapoor (D. P.) & Co.**, (D. P. Kapoor), N. Block, Opposite Scindia House, Connaught Circus, New Delhi.

**Kapoor, Durga Pershad, B.Com., A.** (1-7-49), **D. P. Kapoor & Co.**, N. Block, Opp. Scindia House, Connaught Circus, N. Delhi. (1197)

**Kapoor (J. M.) & Co.**, (J. M. Kapoor), 475, Katra Neel, Chandni Chowk, Delhi.

**Kapoor, Jagmohan, B.A. (Com.), A.** (22-3-50), **J. M. Kapoor & Co.**, 475, Katra Neel, Chandni Chowk, Delhi. (1676)

**Kapoor (S. K.) & Co.**, (S. K. Kapoor), National Insurance Building, The Mall, Kanpur.

**Kapoor, Siri Krishan, M.A., A.** (1-7-49), **S. K. Kapoor & Co.**, National Insurance Building, The Mall, Kanpur. (1379)

**Kapur (A. N.) & Co.**, (A. N. Kapur), 32-H, Connaught Circus, New Delhi.

**Kapur, Amar Nath, B.Com., LL.B., G.D.A., A.** (1-7-49), **F.** (19-1-50), **A. N. Kapur & Co.**, 32-H, Connaught Circus, New Delhi. (431)

**Kapur, Arjan Das, A.** (1-7-49), **F.** (12-1-50), **Dass & Co.**, Railway Road, Jullunder City. (597)

†**Kapur, Dharam Dev, A.** (1-7-49), 2, Keeling Road, New Delhi. (869)

†**Kapur, Jagat Mohan, B.Com., A.** (25-3-50), 69, The Mall, Simla. (1689)

**Kapur (N. D.) & Co.**, (N. D. Kapur), B-Block Connaught Place, New Delhi.

**Kapur, Narain Das, G.D.A., A.** (1-7-49), **F.** (16-8-49), **N. D. Kapur & Co.**, B-Block, Connaught Place, New Delhi. (205)

†**Kapur, Rajinder Nath, B.Com., A.** (14-4-50), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta—1. (1636)

**Kapur, Sri Chand, B.A., A.** (1-7-49), **F.** (11-9-50), **Soni Chattrath & Co.**, 8, Regal Buildings, Connaught Place, New Delhi. (904)

**Kapur (S. P.) & Co.**, (S. P. Kapur), 2, Kohinoor Building, Katra Baryan, Fatehpur, Delhi.

**Kapur, Suraj Prakash, B.A. (Com.), LL.B., A.** (27-4-50), **S. P. Kapur & Co.**, 2, Kohinoor Building, Katra Baryan, Fatehpur, Delhi. (1706)

†**Kar, Purnendu Mohan, M.Sc., A.** (1-7-49), C/o A. H. Wheeler & Co., 15, Elgin Road, Allahabad. (818)

**Kar Sen & Co.**, (S. P. Kar & S. K. Sen), 9, Hastings Street, Calcutta.

**Kar, Subodh Krishna, B.Sc., F.S.A.A., A.** (1-7-49), **F.** (16-8-49), **Kar Sen & Co.**, 9, Hastings Street, Calcutta. (151)

**Kar, Tarun Kumar, B.Com., A.** (1-7-49), 1-B, Old Post Office Street, (3rd Floor), Room No. 22, Calcutta. (1542)

**Karanth, Rama Krishna, G.D.A., A.** (1-7-49), **F.** (16-8-49), 62, Bombay Mutual Building, Hornby Road, Fort, Bombay. (244)

**Karbelkar (M. S.) & Co.**, (M. S. Karbelkar), Deokaran Mansion, 45-47, Princess Street, Bombay—2.

**Karbelkar, Manohar Sadasho, B.Com., A.** (16-12-49) **M. S. Karbelkar & Co.**, 3rd Floor, Deokaran Mansion, 45-47, Princess Street, Bombay—2. (1633)

†**Karia, Chandulal Ramji, A.** (1-7-49), Amroli House, 3rd Floor, Vithalbai Patel Road, Bombay—4. (1532)

†**Karkaria, Pestonji Jehangir, B.Sc., A.** (1-7-49), Cama Villa, Old Tata Blocks, Turner Road, Bandra, Bombay. (696)

**Karmarkar & Co.**, (V. B. Karmarkar), 134, Meadows Street, 2nd Floor, Fort, Bombay.

**Karmarkar & Co.**, (N. D. Karmarkar), 252/2, Sadashiv Peth, Poona—2.

**Karmarkar, N. D., G.D.A., A.** (1-7-49), **Karmarkar & Co.**, 252/2, Sadashiv Peth, Poona—2. (170)

**Karmarkar, Vinayak Bhaskar, G.D.A., A.** (1-7-49), **Karmarkar & Co.**, 134, Meadows Street 2nd Floor, Fort, Bombay. (1213)

†**Karnik, Shantaram Trimbak, B.A., A.** (4-1-52), Manager, Industrial Finance Corp. of India, U. S. Hospital Building, Keeling Road, New Delhi. (2123)

**Karra & Co.**, (Karra Dakshinamurthy) 13-b, 2nd Line Beach, Madras.

†**Kasbekar, Bhawanishankar Shantaram, B.Com., LL.B., A.** (30-1-52), C/o Income-tax Appellate Tribunal, Industrial Assurance Building, Churchgate, Bombay—7. (2127)

**Kasbekar, Sitaram Mahableshwar, A.** (1-7-49), **F.** (11-9-50), **R. D. Joshi & Co.**, 5, Prince Yeshwant Road, Indore. (770)

†**Kateli, Erach Phirojsha, G.D.A., A.** (1-7-49), C/o The Cement Marketing Co. of India Ltd., No. 1, Queens Road, Fort, Bombay. (862)

**Katrak, Rustom Navroji, A.** (1-7-49), **F.** (5-10-51), with **Sorab S. Engineer & Co.**, 381, Hornby Road, Bombay. (838)

†**Kelkar, Damodar Krishna, A.** (18-6-51), Income-tax Officer, Satara North, Satara. (2022)

**Kelkar, Ramchandra Haribhau, B.Com., A.** (6-2-52), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (2132)

†**Kellett, Frank Maynard, A.** (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street, New Castle-upon-Tyne. (England). (1523)

†**Kennedy, John Fleming, A.** (1-7-49), C/o Burmah Shell Oil Storage and Distributing Co. of India Ltd., Burmah Shell House, Ballard Estate, Bombay. (1449)

†**Kesav, Bindiganauley, B.Sc., A.** (24-8-49), Assistant Accounts Officer, Damodar Valley Corporation, "Hampton Court," Hazaribagh Town. (1578)

**Kesavan, A., A.** (14-8-51), 28, Marthandapuram, Pudukottai. (2051)

**Kesavan, S. V., B.A., A.** (1-7-49), Bungalow, Pension Police Lines, Salem. (1439)

†**Kesavlengar, Komandur, B.Com., G.D.A., A.** (1-7-49), 14, Oliver Road, Mylapore, Madras—4. (1334)

**Ketharaju Subba Rao & Co.**, (K. Subba Rao), 2nd Line, Brodipet, Guntur.

**Ketkar & Co.**, (C. L. Ketkar), Harganga Mahal, Dadar, Bombay.

**Ketkar, Chintaman Laxman, G.D.A., A.** (1-7-49), **F.** (16-8-49), **Ketkar & Co.**, Harganga Mahal, Tram Junction, Dadar, Bombay. (628)

**Kewalramaney, Assandas Gurdassing, G.D.A., A.** (1-7-49), **F.** (16-8-49), 6, Sunder House, Keluskar Road North, Bombay—28. (484)

**Khadlikar, Purushottam Damodar, B.Sc., A.** (3-6-50), 196/3, Sadashiv Peth, Dadhe's Bungalow, Poona—2. (1758)

†**Khan, Ahmedkhan Badekhan, A.** (1-7-49), **Ahmed B. Khan & Co.**, Essajee Ebrahimjee Building, Bunder Road, Karachi. (Pakistan). (677)

**Khandalavala, Homi Kalkushru, A.** (1-7-49), "Eddie House", Pedder Road, Bombay—26. (783)

**Khandelwal (H. P.) & Co.**, (H. P. Khandelwal), Temple Chambers, 6, Old Post Office Street, Calcutta.

**Khandelwal, Hari Prasad, B.Com. (Lond.), A.C.A. (Eng. & Wales), A.** (1-7-49), **F.** (16-8-49), **H. P. Khandelwal & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta. (395)

**Khandwala (V. M.) & Co.**, (V. M. Khandwala), Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road, Bombay—2.

**Khandwala, Vinoo Mangaldas, B.Com., A.** (3-7-51), **V. M. Khandwala & Co.**, Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road, Bombay—2. (2037)

**Khanna & Co.**, (S. N. Sachdev), 4, Kashmere Gate, Delhi.

**Khanna, Diwan Bughama, A.** (1-7-49), **F.** (16-8-49), Ram Bhawan, Prem Nagar, Sabzi Mandi, Delhi. (1317)

**Khanna, Jai Chandra, B.Com., A.** (1-7-49), **F.** (16-8-49), **Jagdish Prasad & Co.**, Chandni Chowk, Delhi. (737)

**Khanna (K. C.) & Co.**, (K. C. Khanna), 9655, Govind Mansion, Connaught Circus, New Delhi.

**Khanna, Kallash Chandra, B.Com., LL.B., A.** (1-7-49), C/o The Imperial Tobacco Co., of India Ltd., 37, Chowringhee, Calcutta—16. (936)

**Khanna, Kala Ram, A.** (1-7-49), **F.** (16-8-49), **Mehra Khanna & Co.**, Behind Imperial Bank, M. J. Building, Chandni Chowk, Delhi. (591)

**Khanna & Khosla**, (V. D. Khanna & S. N. Vasudev), 20, Faiz Bazar, Dayaganj, Delhi, also at Gwalior.

**Khanna**, Krishna Chandra, A. (1-7-49), F. (16-8-49), **K. C. Khanna & Co.**, 9665, Govind Mansion, Connaught Circus, New Delhi. (723)

†**Khanna**, Krisnan Gopal, B.A., A. (1-7-49), Finance Secretary, Modi Mills Ltd., Modinagar, (Dist. Meerut). (555)

**Khanna**, Mulkh Raj, B.Sc. (Hons.), G.D.A., A. (1-7-49), F. (3-5-50), **S. Varayanath Aiyar & Co.**, 4, Kashmir Gate, Delhi. (109)

†**Khanna**, Padam Lal, B.Com. (Lond.), A. (1-7-49), C/o Ikonia Automobile Engineers, Haldwani. (557)

**Khanna (P. N.) & Co.**, (P. N. Khanna) 35, Regal Buildings, Connaught Place, New Delhi.

**Khanna**, Prem Nath, B.A., A. (1-7-49), **P. N. Khanna & Co.**, 35, Regal Buildings, Connaught Place, New Delhi. (1072)

**Khanna (R. K.) & Co.** [R. K. Khanna & H. C. Garg (Partner for Jaipur only)], Dariba Kalan, Delhi, also at Jaipur.

**Khanna**, Raj Kumar, B.A. (Hons.), LL.B., A. (1-7-49), **R. K. Khanna & Co.**, Dariba Kalan, Delhi. (1187)

†**Khanna**, Romesh Chandra, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), with **A. F. Ferguson & Co.**, Alambad Bank Building, Apollo Street, Fort, Bombay. (1499)

**Khanna**, Vishan Datt, G.D.A., A. (1-7-49), F. (16-8-49), **Khanna & Khosla**, 26, Faiz Bazar Road, Dayaganj, Delhi. (354)

**Khanolkar**, Dadaji Ramchandra, G.D.A., A. (1-7-49), F. (16-8-49), **Kulkarni & Khanolkar**, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (52)

†**Kharas**, Homi Dosabhai, B.Com., A.S.A.A., A. (1-7-49), Mazda Villa, Owen Dunn Road, New Gamdevi, Bombay. (756)

**Khare & Co.** (M. T. Khare), Dr. Ferreira Buildings, Girgaon, Bombay—4.

...**Khare & Co.** (V. T. Khare), Maharaja Mansion, Girgaon, Bombay.

**Khare**, Ganesh Trimbak, G.D.A., A. (1-7-49), F. (30-5-50), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Bombay—1. (561)

**Khare**, Maheshwar Trimbak, M.A., LL.B., A. (1-7-49), F. (16-8-49), **Khare & Co.**, Dr. Ferreria Buildings, Girgaon, Bombay—4. (724)

**Khare**, Vinayak Trimbak, G.D.A., A. (1-7-49), F. (16-8-49), **Khare & Co.**, Maharaja Buildings, Girgaon, Bombay. (114)

**Khariwala**, Nusserwanji Dossabhoy, B.Com., G.D.A., A. (1-7-49), Shapoorji Pallonji & Co., Ltd., 70, Meadows Street, Fort, Bombay. (702)

**Kharwandikar**, Shankar Vishnu, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 304, Girgaon Road, Bombay—2. (648)

**Khastagir (K.) & Co.** (H. M. Majumdar & K. K. Khastagir), 8, Old Post Office Street, Calcutta.

**Khastagir**, Kalyan Kumar, M.A. (Com.), A. (1-7-49), **K. Khastagir & Co.**, 8, Old Post Office Street, Calcutta—1. (1441)

**Kheshwalla (K. B.) & Co.**, 20, Alli Chambers, Meadows Street, Fort, Bombay.

**Kheshwalla**, Kaikhushroo, Bhikhaji, G.D.A., A. (1-7-49), F. (16-8-49), **K. B. Kheshwalla & Co.**, 20, Alli Chambers, Meadows Street, Fort, Bombay. (254)

†**Khetarpal**, Mulk Raj, A. (21-3-50), C/o **V. Sankar Aiyar & Co.**, Scindia House, New Delhi. (1671)

**Khimji Kunverji & Co.**, (K. K. Shah), Bombay Mutual Building, Hornby Road, Fort, Bombay.

**Khincha**, Hukmichand, B.Com., A. (1-7-49), Upstairs, 139, Avenue Road, Bangalore City. (1223)

†**Khindria**, Sohan Lal, G.D.A., A. (1-7-49), Accounts Officer, Punjab P.W.D. Electricity Branch, G.H.Q. Building, Simla. (216)

**Khosla (B.) & Co.**, (Balram Khosla), Johari Bazar, Jaipur City.

**Khosla**, Balram, B.A., G.D.A., A. (1-7-49), F. (25-9-50), **B. Khosla & Co.**, Johari Bazar, Jaipur City. (470)

**Khosla (D. P.) & Co.** (D. P. Khosla), Chandni Chowk, Delhi.

**Khosla**, Dharm Parkash, B.Sc., A. (1-7-49), F. (16-8-49), **D. P. Khosla & Co.**, Chandni Chowk, Delhi. (721)

†**Khullar**, Ranjit Rai, B.A., A. (26-2-52), C/o Mrs. R. L. Oberoi, 5, Canning Lane, New Delhi. (2167)

†**Khumbatta**, Temurasp Dinshaw, G.D.A., A. (10-4-51), Danyanti Building, Balaram Street, Bombay—7. (1903)

†**Kilbey**, Royston Howard, A. (1-7-49), C/o Burmah Shell Oil Storage & Distributing Co., of India Ltd., Magnet House, Ballard Estate, P.O. Box 668, Bombay—1. (1543)

†**Kimkar**, Balkrishna Jagannath, B.Com., A. (28-12-50), C/o Shri L. G. Dhayagude, 211, Vincent Road, Bombay—19. (1929)

**Kirtane (V. B.) & Co.** (V. B. Kirtane), Pioneer House, 947-A, Sadashiv, Laxmi Road, Poona—2.

**Kirtane**, Vithal Bhagwant, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (23-3-50), **V. B. Kirtane & Co.**, Pioneer House, 947-A, Sadashiv, Laxmi Road, Poona—2. (675)

**Kolatkhar**, Gopalrao Madhavrao, B.Com., A. (1-7-49), F. (16-8-49), 1st Floor, Comilla Banking Corporation Building, 263, Hornby Road, Bombay—1. (833)

†**Korke**, Shridhar Trimbak, M.A., A. (1-7-49), Near Kismet Iron Works, Slon, Bombay—22. (1530)

**Korke**, Yeshwant Trimbak, A. (1-7-49), F. (15-6-51), **R. D. Joshi & Co.**, Kanthal, Opposite Police Station, Ujjain. (831)

**Kothari & Co.** (B. S. Kothari), 12, Old Post Office Street, Calcutta.

**Kothari**, Bijay Singh, M.A., B.Com., A. (22-12-49), **Kothari & Co.**, 12, Old Post Office Street, Calcutta. (1638)

†**Kothari**, Khodidas Dosabhai, A. (12-7-50), C/o Reserve Bank of India, Agricultural Credit Department, Bombay—1. (1799)

†**Kothari**, Sohan Lal, B.A., B.Com., A. (1-7-49), C/o Bank of Jaipur Ltd., P.B. 747, Cook's Building, Hornby Road, Bombay—1. (1487)

**Kothary**, Ramesh Chandra Kapurchand, B.Com., A. (1-7-49), C/o Shri C. N. Kothary, Radhakant Mansions, 40, Hughes Road, Bombay—7. (1294)

**Kotre (R. E.) & Co.** (R. E. Kotre), Karwar Bellary Road, Hubli.

**Kotre**, Rudrappa Eswarappa, A. (1-7-49), F. (16-8-49), **R. E. Kotre & Co.**, Karwar Bellary Road, Hubli. (678)

†**Kripal Chand**, B.A., A. (1-7-49), 10, Jumna Road, Civil Lines, Delhi—8. (1049)

**Krishna (S. A.) & Co.** (S. Ananthakrishnan), Bottawalla Building, 11, Elphinstone Circle, Fort, Bombay.

†**Krishna Aiyar**, Rama Aiyar, B.A., A. (1-7-49), No. 10, Plot 156, Slon—Matunga, Bombay—22. (1127)

†**Krishnamachari**, Madumbai Rajagopala, G.D.A., A. (1-7-49), Manager, Railway Co-operative Credit Society Ltd., Lucknow. (1657)

†**Krishnamachari**, Mukundagiri Kandadai, B.A., G.D.A., D.Econ., A. (17-4-51), 41, Pelathope, Mylapore, Madras. (1990)

**Krishnamachariar**, T., A. (1-7-49), C/o Saswatha Nithi Limited, Vellore. (N. Arcot Dt.) (1316)

†**Krishnamoorthy**, Bangalore, A.S.A.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd., Jamshedpur. (1509)

**Krishnamoorthy**, M. R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), 5, West Masi Street, Mathurai. (348)

**Krishnamoorthy**, S., G.D.A., A. (1-7-49), F. (16-8-49), 31, Brahmin Street, Cuddalore O.T. (532)

**Krishnamoorthy**, S., A. (27-3-50), 4, Sadasiva Reddy Choultry Street, Tiruppapullyur. (S. Arcot Dt.) (1691)

**Krishnamoorthy**, Sivar, A. (1-7-49), F. (16-8-49), No. 28, Narayandoss Jannadoss Layout, Cross Cut Road, Coimbatore. (522)

**Krishnamurthi**, Anantha, G.D.A., A. (1-7-49), F. (16-8-49), **Rowe & Pal**, 12, Thambu Chetty Street, G.T., Madras—1. (357)

**Krishnamurthy & Co.** (K. Krishnamurthy), 34, Acharappan Street, G.T., Madras—1.

**Krishnamurthy**, C. P., B.A., A. (1-7-49), with **Sastri & Shah**, 15, Armenian Street, Madras. (725)

**Krishnamurthy**, Kuchibhotla, M.A., A. (1-7-49), **Krishnamurthy & Co.**, 34, Acharappan Street, G.T., Madras—1. (1493)

**Krishnamurti (C.) & Co.** (C. Krishnamurti), 8-B, First Street, Sait Colony, Egmore, Madras.

**Krishnamurti**, Codati, G.D.A., A. (1-7-49), F. (16-8-49), **C. Krishnamurti & Co.**, 8-B, First Street, Sait Colony, Egmore, Madras. (92)

**Krishnamurti**, C. S., B.Sc., A. (1-7-49), 14/38-A, Oppanakara Street, Coimbatore. (1156)

**Krishnamurti**, Kumbakonam Tyagaraja, G.D.A., A. (27-6-50), Lakshmi Bhavan, 107, Brodies Road, Mylapore, Madras—4. (1771)

Krishnan, A S, G D A, A, (1-5-50), F (1-6-51), with **B. H. Patel & Co.**, Station Road, Nanded (N S Rly). (1708)

Krishnan, C, B A, A (2-6-51), Muthupatnam, Karaikudi. (2010)

Krishnan, M, B A, A (16-2-52), **Sundaram & Co.**, Y M C A Buildings Madhurai (2148)

Krishnan, N C, B Sc, A (27-11-50), **S. Viswanathan**, 378, Esplanade, Madras (1908)

Krishnan, P S, B A, A (1-7-49), Sri Sakthi Vilasa Vaidyasala, Simivasapuram, Karur, (S I Rly) (1254)

Krishnan, Vallioor Krishna Aiyar, A (15-6-51), C/o Standard Vacuum Oil Co, P O Box No 355, Imperial Chambers, Wilson Road, Bombay—1 (2018)

**Krishna Rao & Co.**, (K Krishna Rao), Sri Rukminisa Bhavanam, Venkataratnapuram, Kakinada

†Krishna Rao, Coimbatore Purushotam, G D A, A, (1-7-49), Appellate Assistant Commissioner of Income-tax, 1, New Natham Road, Tallakulam Post, Madhurai. (1420)

Krishna Rao, Kopalley, G D A, A, (1-7-49), F (3-3-50), **Krishna Rao & Co.**, Sri Rukminisa Bhavanam, Venkataratnapuram, Kakinada. (64)

Krishna Rao, Palladam Kuppu Rao, A (27-7-50), No 1, Srinivasa Road, Thyagarayanagar, Madras (1813)

Krishna Rau, Mundkur Srinivas, A (1-7-49), F. (16-8-49), Kodialball Church Road, Mangalore—3. (890)

Krishnaswami, J, B A, A (1-7-49), **G. Natesan & Co.**, 4, Dabir Middle Street, Kumbakonam (1323)

**Krishnaswami & Jagannathan** (M S), (M S Krishna-swami, M S Jagannathan, M S Rengaswami & M S Srinivasan), Rathnasabapathi Mudallar Road, Rathnasabapathipuram P O, Coimbatore, also at Tiruchirappalli & Madras.

Krishnaswami, Melapalayam Sudharsan, B A., G D A, A (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan**, 5, Sambasivam Street, Thyagarayanagar, Madras—17. (7)

Krishnaswami, N., B A, (Hons), A, (1-7-49), with **M. S. Krishnaswami & Jagannathan**, 25, Tennor High Road, Tiruchirappalli (1291)

Krishnaswami, P. V, B Sc, A (1-7-49), No. 8, Narasimhapuram Street, Karur (Trichy Dt) (1236)

Krishnaswami, Varadhachari, G D A, A (1-7-49), **Raman & Sarma**, 8, Ranganathan Street, Thyagarayanagar, Madras—17. (440)

Krishnaswamy, M S, A (1-7-49), F. (22-4-50), 14, Thanikachalam Chetty Road, Madras—17. (926)

†Krishnaswamy, P, M A, A (1-7-49), with **B. Purushottam & Co.**, Vasavi Bhavan, Devi Road, Nizamabad, Hyderabad (Dn). (894)

Krishnaswamy, S, B A, A (1-7-49), F (11-12-50), with **R. G. N. Price & Co.**, 202, Mount Road, P O. Box No. 335, Madras—2 (496)

Kshirsagar, Kanoba Shrikrishna, G D A, A (1-7-49), F. (16-8-49), **Batilbol & Purohit**, National Insurance Building, 204, Hornby Road, Bombay. (259)

**Kulkarni (D. B.) & Co.**, (D B Kulkarni), Audit House, Belgaum

Kulkarni, Datto Bhaurao, G D A, A (1-7-49), F. (16-8-49), **D. B. Kulkarni & Co.**, Audit House, Corner of Ravivarpet, Belgaum (400)

**Kulkarni & Khanolkar**, (V S Kulkarni & D R. Khanolkar) Bell & Co's Building, Sir Pherozeshah Mehta Road, Fort, Bombay

Kulkarni, Ramchandra V, A (1-7-49) Gadag Betgarl. (1240)

Kulkarni, Vinayak Shridhar, G D A, A (1-7-49), F. (16-8-49), **Kulkarni & Khanolkar**, Bell & Co's Building, Sir Pherozeshah Mehta Road, Fort, Bombay. (53)

Kumana, Bhikaji Edulji, B Com, G D A, F S A A, A. (1-7-49), F (16-8-49), **Dalal Desai & Kumana**, Mherwan Building, 23, Sir Pherozeshah Mehta Road, Fort, Bombay (817)

Kumar, Kamal Chandra B Com, B L, A (1-7-49), F (13-1-51), 79/7-A, Lower Circular Road, Calcutta. (927)

Kumaran, Kelath, B A, A (16-2-52), Mayancote Kelath House, Ottapalam P O (S Malabar). (2146)

**Kumbhani (H. P.) & Co.**, (H P Kumbhani), Dahanukar Building, 5th Floor, New Silk Bazar, 480, Kalbadevi Road, Bombay—2.

Kumbhani, Hakmichand Panachand B Com, A. (1-7-49), F (5-10-50), **H. P. Kumbhani & Co.**, Dahanukar Building, 5th Floor, New Silk Bazar, 480, Kalbadevi Road, Bombay—2. (1013)

**Kumbhat (B. M.) & Co.**, (B M Kumbhat), 52, Netaji Subhaschandra Bose Road, Madras

Kumbhat, Basant Mal, B Com, A (1-7-49), F (11-11-49), **B. M. Kumbhat & Co.**, 52, Netaji Subhaschandra Bose Road, Madras—1 (767)

Kundu, Atul Krishna, A. (1-7-49), 8, Kumartuli St, Calcutta—5 (1209)

Kundu, Balai Chand, B Sc, G D A, A (1-7-49), F. (16-8-49), P-19, Kambuhattollah, Calcutta—5 (44)

Kundu, Nilmani, B A, B L, A (1-7-49), 198, Rash Behari Avenue, (Top Floor), Calcutta—29 (1181)

Kundu, Radha Krishna, B A, A (1-7-49), 5/1, Debendra Ganguly Road, Salmar, Howrah (944)

Kunjitha Patham, Tiruppapuliur Sadhu, B A, G D A, A (1-7-49), F (16-8-49), 25-A, Thambu Chetty Street, G T, Madras (150)

Kuppusamy Iyer, Krishna, G D A, A (1-7-49), F (16-8-49), **Kuppuswamy & Co.**, Bombay Mutual Building, 323, Linghi Chetty Street, Madras—1 (275)

Kuppuswami, S, B A, G D A, A (1-7-49), F. (16-8-50), Post Box No 29, 29 Maharansomir Agraharam, Karaikudi. (587)

**Kuppuswamy & Co.**, (K Kuppuswamy), Bombay Mutual Buildings, 323, Linghi Chetty Street, Madras—1.

†Kuppuswamy, Velamkanni, A (1-6-50), with **Suri & Co.**, 8/34, Jail Road, Coimbatore. (1751)

Kuppuswamayya, Yanamandram, G D A, A (1-7-49), F (11-9-50), **V. Sankar Aiyar & Co.**, 110/111, Armenian Street, G T, Madras (264)

Kuruvilla, K G, B A, A (14-12-49), 334, Thambu Chetty Street, Madras. (1628)

†Kutky, Manekshaw Pestonji, B Com, A (31-5-51), J-9, Cusrow Baug, Colaba Causeway, Fort, Bombay—1. (2007)

Ladhawala, Induprasad Mohanlal, B Com, A. (20-7-50), **Ladhawala & Shah**, 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay. (1805)

**Ladhawala & Shah**, (I M Ladhawala & I R Shah), 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay, also at Ahmedabad

Laha, Sudhir Chandra, M Sc, A (1-7-49), F. (7-6-50), 27/3-B, Hari Ghosh Street, Calcutta—6. (664)

†Lahiri, Arun Kumar, B Com, A. (24-3-50), 13-A, Deodar Street, Ballygunge, Calcutta. (1687)

Lahiri, Chinmoy, B Sc, B Com, A (12-2-52), 126/2, Hazra Road, Calcutta—26. (2140)

Laing, John Cuthbert, A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta (1305)

Lakhia, Chandraprasad Ratilal, B Com, G D A, A. (1-7-49), F (16-8-49), **Lakhia Desai & Co.**, Model Talkies Bldgs, Gandhi Road, Ahmedabad (514)

**Lakhia Desai & Co.**, (C R Lakhia & M J Desai), Model Talkies Building, Gandhi Road, Ahmedabad.

**Lakshmalah (Ch. V.) & Co.**, (Ch V Lakshmalah), Patnam Bazar, Guntur

Lakshmalah, Chlmakurti Venkata, G D A, A. (1-7-49), F (16-8-49), **Ch. V. Lakshmalah & Co.**, Patnam Bazar, Guntur. (592)

Lakshmana Rao, Devanahalli Venkatasubba Rao, B Sc, A (22-3-50), 117, Central Street, Seshadripuram, Bangalore—3 (1675)

**Lakshmiiah & Co.**, (M. Lakshmiiah), 363, Esplanade, Madras—1

Lakshmiiah, Mummidi, A. (12-10-50), **Lakshmiiah & Co.**, 363, Esplanade, Madras—1 (1884)

Lakshminarasimhan, V E, M A, A (7-1-50), Office Supdt Cum Accountant, The Associated Cement Cos, Ltd, Kotma Colliery, Kotina (B N R) (1644)

Lakshminarayanan, V, G D A, A (1-7-49), 25/2, Chakrabare Road South, Bhawanipur, Calcutta (485)

Lal Bahadur, B A (Com), A (12-6-51), **Lall & Co.**, 294, Katra Mohammad Din, Chandni Chowk, Opposite Punjab National Bank, Delhi. (2012)

†Lal, Brij Mohan, A (1-7-49), Accounts Officer, U.P. Government Roadways, Lucknow Region, Lucknow. (989)

†Lal, Jag Mohan, A (1-7-49), C/o Imperial Chemical Industries (India) Ltd, 18, Strand Road, Calcutta. (1546)

†Lal, Jalota Rameshwar, A S A A, A (1-7-49), C/o Burmah-Shell Oil Storage and Distributing Co of India Ltd., Magnet House, Ballard Estate, Fort, Bombay. (1489)

Lalit, Ganesh Trimbak, A. (8-7-50), 252/16, Limaye Wadi, Sadashiv Peth, Poona—2. (1788)

**Lall & Co.,** (Lal Bahadur), 294, Katra Mohammad Din, Chandni Chowk, Opposite Punjab National Bank, Delhi.

**Lall (R. M.) & Co.,** (R. M. Lall), 44/320, Meston Road, Post Box No. 274, Kanpur.

Lall, Rama Mohan, M.Com., LL.B., A. (20-5-50), **R. M. Lall & Co.,** 44/320, Meston Road, Post Box No. 274, Kanpur. (1736)

†Lance, Norman Charles, A.S.A.A., A. (1-7-49), 31, Netaji Subhas Road, Calcutta. (1409)

†Lawyer, Nariman Jamshedji, B.A., A. (17-5-50), Assistant Commissioner of Income-tax, 23, Versova Road, Andheri (Western Rly.), Bombay. (1724)

Laxman Rao, Krishnagiri Venkoba, G.D.A., A. (1-7-49), F. (16-8-49), 8, Arcot Sreenivasachary Street, Bangalore. (120)

Leach, Ronald George, A. (1-7-49), **Price Waterhouse Peat & Co.,** B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1367)

**Lekhi (U. S.) & Co.,** (U. S. Lekhi), Johri Bazar, Jaipur.

Lekhi, Ugger Sein, A. (15-5-50), **U. S. Lekhi & Co.,** Johri Bazar, Jaipur. (1713)

Lilani, Ahmed Noormahomed, A. (1-7-49), F. (12-1-50), **Ahmed N. Lilani & Co.,** Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mahomedali Road, Bombay. (807)

Lloyd, Cyril Walter, A. (1-7-49), F. (16-8-49), **Ford Rhodes Parks & Co.,** Bank of Baroda Building, Apollo Street, Fort, Bombay. (27)

Lodha, Jaswant Singh, B.Com., LL.B., LL.M. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (29-9-50), **Singhi & Co.,** 1-B, Old Post Office Street, Calcutta—1. (763)

Loganathan, Conjeevaram Ratnavelu, G.D.A., A. (1-7-49), F. (8-7-51), **P. Ramachandra Rao & Co.,** 7th Line, Arundelpet, Guntur. (521)

Lovalekar, Narayan Dinkar, G.D.A., A. (1-7-49), 5/24, Goregaokar Building, Girgaum, Bombay—4. (1136)

**Lovelock & Lewes,** (R. Adam Brown, A. K. Joscelyne, J. S. F. Gibb, A. M. S. Fergie & J. C. Laing), 4, Lyons Range, Calcutta—1, also at Madras.

†Luddy, Samuel, A. (1-7-49), 7, Tottee Lane, Calcutta—16. (1541)

†Luthra, Anrudhar Krishan, Plt. Off., A. (21-3-50), Officers' Mess, I.A.F., Palam, Delhi Cantt. (1655)

**Madan (C.) & Co.,** (P. C. Madan), 816, Jawaharganj, Jabalpur.

†Madan, Dinsha Edulji, G.D.A., A. (1-7-49), Prioja Terrace, Plot No. 8, Flat No. 1, Sleater Road, Grant Road, Bombay. (889)

**Madan (J. B.) & Co.,** 40, Ballygunge Circular Road, Calcutta.

Madan, Jamshed Burjor, A.S.A.A., A. (1-7-49), **J. B. Madan & Co.,** 40, Ballygunge Circular Road, Calcutta. (645)

Madan, Prakash Chandra, B.Com., A. (21-3-50), **C. Madan & Co.,** 816, Jawaharganj, Jabalpur. (1668)

†Madan, Raghunandan Lal, B.A., A. (27-2-52), C/o **K. C. Malhotra & Co.,** 1517, Kashmere Gate, Delhi. (2168)

Madan Gopal, A. (1-7-49), Baghichi Galinda Mal, Rang Mahal, Delhi. (1557)

Madhava Rao, Ramnathpur Vasudeva Rao, G.D.A., A. (1-7-49), 6, Pithapuram Nagar, Teynampet P.O., Madras—18. (1031)

**Madhava Rao (V. K.) & Co.,** (V. K. Madhava Rao), 6540/D, Market Street, Secunderabad (Deccan).

Madhava Rao, Velora Kista Rao, A. (1-7-49), F. (26-10-50), **V. K. Madhava Rao & Co.,** 6540/D, Konary Blocks, Market Street, Secunderabad (Deccan). (1015)

Madhekar, Waman Dattatraya, B.Com., LL.B., A. (12-10-50), 348, Rasta Peth, Poona—2. (1883)

†Madhok, Shanti Sarup, A. (5-7-50), 13-A/10, W. E. Arca, Pusa Road, (Near Concrete Building), Karolbagh, New Delhi. (1781)

Madhusudhana Rao, Kambhammettu, G.D.A., A. (1-7-49), F. (16-8-49), **Rao & Rao,** Bapatla, Guntur District. (90)

**Madon (A. S.) & Co.,** (A. S. Madon & F. S. Augra), Esplanade Mansions, Esplanade Road, Fort, Bombay.

Madon, Adarji Sorabji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **A. S. Madon & Co.,** Esplanade Mansions, Esplanade Road, Fort, Bombay. (38)

†Magotra, Navin Chandra, A.S.A.A., A. (17-11-51), C/o Indian Iron & Steel Co. Ltd., Hirapur Works, Burnpur, (B.N.R.) (2109)

†Mahadev, Bhagavatiswara Aiyar, B.A., G.D.A., A. (21-3-50), C/o Western India Match Co., Ltd., Wellesley House, 7, Wellesley Place, Calcutta. (1664)

**Mahadev (V.) & Co.,** (V. Mahadevan), 12/6, Luz Church Road, Mylapore, Madras.

Mahadeva Iyer, Metarkod Kolathu Iyer, B.A., A. (1-7-49), F. (22-6-50), **M. M. Nissim & Co.,** 12, Rampal Row, Fort, Bombay—1. (982)

†Mahadeva Iyer, Tarakad Subramania, G.D.A., A. (1-7-49), 28, Arunachala Achari Street, Triplicane, Madras. (574)

Mahadevan, Nilakanta, B.A., G.D.A., A. (1-7-49), Shanta Nivas, Plot No. 556, S. B. N. Road, Mutanga, Bombay. (1442)

Mahadevan, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), **V. Mahadev & Co.,** 12/6, Luz Church Road, Mylapore, Madras. (448)

**Mahalingam & Co.** (V. Mahalingam), 'Jai Mahal', 20, St. John's Road, Secunderabad (Dn.).

Mahalingam, Vaidyanatha, G.D.A., A. (1-7-49), **Mahalingam & Co.,** "Jai Mahal", 20, St. John's Road, Secunderabad (Dn.). (315)

**Mahendra Joshi & Co.,** (M. L. Joshi), 68/70, C. P. Tank Road, Bombay.

Mahernosh, Darasha Hormasji, A. (1-7-49), 6, Jehangir Mansion, 1st Floor, 1st Marine Street, Bombay. (1282)

**Maheshwar Gadre & Co.,** (M. J. Gadre), Tilak Road, Mahal, Nagpur City.

**Mainthia (B. T.) & Co.,** (B. T. Mainthia), Sir Vithaldas Chambers, 4th Floor, 16, Apollo Street, Fort, Bombay.

Mainthia, Bhanji Tulsidas, A. (11-7-50), **B. T. Mainthia & Co.,** Sir Vithaldas Chambers, 4th Floor, 16, Apollo Street, Fort, Bombay. (1795)

Maiti, Asutosh, B.Sc., B.Com., A. (1-7-49), 1, Karbala Tank Lane, Calcutta—6. (689)

**Maitra (P. B.) & Co.,** (P. B. Maitra), K. Worah & Company Buildings, P.O. Jharra, Dt. Manbhum.

Maitra Phanindra Bhusan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **P. B. Maitra & Co.,** K. Worah & Company Buildings, P.O. Jharra, Dt. Manbhum. (65)

Majumdar, Ghanshyam G., A. (1-7-49), 29-B, Sonawala Building, 7, Sicater Road, Tardeo, Bombay. (718)

**Majumdar (H. M.) & Co.,** (H. M. Majumdar & K. K. Khastagir), 8, Old Post Office Street, Calcutta.

Majumdar, Hirendra Mohan, M.Sc., B.L., F.S.A.A., A. (1-7-49), F. (16-8-49), **H. M. Majumdar & Co.,** 8, Old Post Office Street, Calcutta. (666)

†Majumdar, Milan Rajan, B.Sc., B.Com., A. (23-8-50) 59-J, Garpar Road, Calcutta—9. (1847)

†Majumdar, Mukunda Prasad, B.Com., A.S.A.A., A. (1-7-49), 20, Dr. Sarat Banerjee Road, Calcutta—29. (1343)

†Majumdar, Nil Ratan, B.Sc., G.D.A., A. (1-7-49), F. (2-5-50), Audit Officer, Calcutta University, Senate House, Calcutta. (540)

†Majumdar, Ramesh Chandra, B.A., A. (1-7-49), Assistant Registrar of Joint Stock Companies, West Bengal, North Road, Jadabpur, Calcutta—32. (1081)

**Majumdar (S. C.) & Co.,** (S. C. Majumdar), 49-A, Rash Behari Avenue, Calcutta—26.

Majumdar, Sukrit Chandra, B.A., A. (1-7-49), **B. Mukerjee & Co.,** 10, Old Post Office Street (1st Floor), Calcutta—1. (1239)

Majumdar, Sunil Chandra B.A., A.S.A.A., A. (8-6-50), **S. C. Majumdar & Co.,** 49-A, Rash Behari Avenue, Calcutta—26 (1765)

Majumdar, Upendra Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), G. S. Road, Shillong. (343)

Majumdar, Narendra Kumar, M.A., G.D.A., A. (1-7-49), F. (11-11-49), 162/A, Lansdowne Road, Calcutta. (107)

**Majumder (R. N.) & Co.,** 25, Swallow Lane, Calcutta.

Majumder, Rabindra Nath, B.Com., A. (1-7-49), F. (16-8-49), **R. N. Majumder & Co.,** 25, Swallow Lane, Calcutta. (459)

Majumder, Ramesh Chandra, B.Sc., G.D.A., A. (1-7-49), 35/3, Beniatola Lane, Calcutta—9. (307)

†Malhan, Ram Prakash, M.A., A. (6-2-51), C/o Burmah-Shell Oil Storage & Distributing Co., of India Ltd., Hong Kong House, Dalhousie Square, Calcutta. (1945)

Malhotra, Baldev Raj, B.Com., (Lond.), A.S.S.A., A. (1-7-49), F. (16-8-49), **Roy Malhotra & Co.,** Kashmere Gate, Delhi. (619)

†Malhotra, Iqbal Nath, A. (1-7-49), Additional Secretary, Modi Soap Works, Modinagar, Dt. Meerut. (1126)



**Malhotra (K. C.) & Co.**, (K. C. Malhotra), Near Courts, Opposite Post Office, Kashmere Gate, Delhi.

**Malhotra, Khushal Chand**, G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Malhotra & Co.**, Near Courts, Opp. Post Office, Kashmere Gate, Delhi. (462)

**Malhotra, Jagan Chand**, A.S.A.A., A. (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, Industrial Assurance Building, Churchgate Reclamation, Bombay. (226)

**Malik, Ram Nath**, B.A. (Com.), A. (28-2-51), **T. C. Malik & Co.**, Chandni Chowk (Fatehpuri), Delhi. (1964)

**Malik (T. C.) & Co.**, (T. C. Malik & R. N. Malik), Chandni Chowk, (Fatehpuri), Delhi.

**Malik, Tara Chand**, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **T. C. Malik & Co.**, Chandni Chowk, Fatehpuri, Delhi. (192)

**Mallick, Sudhindra Chandra**, B.Sc., B.Com., A. (24-2-51), 9/A, Balaram Bose 1st Lane, Calcutta—20. (1960)

**Mallick, Byom Kesh**, B.Sc., A.S.A.A., A. (1-7-49), 131/1, Ahiritola Street, Calcutta—5. (1059)

**Mallik, Ramlal**, B.A. (Hons.), A. (1-7-49), 172/37, Lower Circular Road, Calcutta. (999)

**Maloor, Rama Krishna**, G.D.A., A.S.A.A., A. (1-7-49), 260, Maredpally, Secunderabad (Dn.) (329)

**Mama, Ratan Sorabji**, B.Com., A. (1-7-49), **R. B. Alibless & Co.**, 14, Western India House, Sir Phiroze-shah Mehta Road, Fort, Bombay—1. (1461)

**Mama, Sorab Gustasp**, A.S.A.A., A.C.A. (Eng. & Wales), A. (1-7-49), 63, Commissariat Lines, Karachi—3. (Pakistan). (810)

**Mandre, Shama Rao**, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), 243, Gandhi Nagar, Bangalore. (135)

**Mandviwalla, Nariman Ruttonji**, F.S.A.A., A. (1-7-49), F. (16-8-49), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort, Bombay. (550)

**Maneck A. Davar & Co.**, (M. A. Davar), 8, Old Post Office Street, Calcutta.

**Manekji, Dinshaw Manek**, B.Com., A. (26-9-49), 99, University Avenue, University Post Office, Rangoon. (Burma). (1606)

**Manghirmalani, Shamdas Udham**, B.A., F.S.A.A., A. (1-7-49), Chief Accountant, Bombay Gas Company Ltd., Empire of India Life Assurance Co. Building, 214, Hornby Road, Fort, Bombay. (461)

**Mani, Rama**, G.D.A., A. (1-7-49), F. (16-1-51), A-21/101, Lodi Road, New Delhi. (294)

**Maniar, Babulal Dipchand**, A. (1-7-49), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (1480)

**Mankad, Jitendra G.**, B.Com., A. (1-7-49), **Patel Mankad & Co.**, Bhagvat Bhuvan, Rajputpara, Rajkot. (1444)

**Mankeshwar (K. K.) & Co.**, (K. K. Mankeshwar and V. M. Bodhankar), King's Way, Nagpur, also at Indore.

**Mankeshwar, Krishna Khanderao**, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Mankeshwar & Co.**, Kingsway, Nagpur. (124)

**Man Mohan Lal & Co.**, (Man Mohan Lal Saxena), 33/9, Chowk (Stationery Bazar), Kanpur.

**Manubhai Desai & Co.**, (M. D. J. Desai), "Mirabelle Hotel," 3rd Floor, 33-A, Marine Lines, Bombay.

**Mapara, Bansilal Maganlal**, G.D.A., A. (1-7-49), F. (28-8-51), **Nanubhai Desai & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (852)

**Marathe, Ganesh Vinayak**, A. (1-7-49), 217, Crown Building, Girgaum Road, Bombay—4. (913)

**Marawalla, Gulfam Edulji**, A. (1-7-49), Muackawee Mansion, Gunbow Street, Fort, Bombay. (1107)

**Marfatia (Naushir M.) & Co.**, [N. M. Marfatia, C. C. Shah (partner for Ahmedabad only), and N. N. Desai (partner for Bombay only)], P.O. Box 95, Gandhi Road, Ahmedabad, also at Bombay.

**Marfatia, Naushir Munchershaw**, G.D.A., A. (1-7-49), F. (16-8-49), **Naushir M. Marfatia & Co.**, P.O. Box No. 95, Gandhi Road, Ahmedabad. (113)

**Marsland, Donald Bryden**, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1303)

**Martis, William**, A. (20-12-50), 25, Bank Street, 1st Floor, Fort, Bombay—1. (1916)

**Marwah (R. N.) & Co.**, (R. N. Marwah) 4/80, Queensway, New Delhi.

**Marwah, Rajendra Nath**, B.Com., A. (1-7-49), F. (16-8-49), **R. N. Marwah & Co.**, 4/80, Queensway, New Delhi. (933)

**Marwaha, Shiv Prakash**, A. (28-12-50), **S. Prakash & Co.**, 16/90, Connaught Circus, New Delhi. (1931)

**Masani, Sorab Dhanjibhoy**, B.Com., A.S.A.A., A. (1-7-49), C/o Tata Sons Ltd., Bombay House, Bruce Street, Fort, Bombay. (1394)

**Mashruwala, Madhusudan Chaudhul**, B.Com., A. (1-7-49), F. (21-7-49), 7, Brahmin Mitra Mandal Society, Elus Bridge, Ahmedabad. (993)

**Master, B. B.**, A. (1-7-49), 49, Parsi Colony, Karachi—3. (Pakistan). (1571)

**Master, Jehangir Bomanshah**, A. (1-7-49), 49, Parsi Colony, Karachi—3. (Pakistan). (568)

**Master, Nariman Fakirji**, F.S.A.A., A. (1-7-49), F. (18-9-50), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (72)

**Mathew, Polachirakal Cunjunian**, B.Sc., A. (22-10-51), Polachirakal House, Mavelikara, Travancore. (2094)

**Mathrubutham, Lalgudi Seshasayee**, B.Com., G.D.A., A. (1-7-49), No. 5, Third Street, Gopalapuram, Cathedral P.O., Madras—6. (456)

**Mathur (G. S.) & Co.**, (G. S. Mathur), No. 10, Mangal Building, Chandni Chowk, Delhi—6.

**Mathur, Gulab Singh**, M.A., LL.B., A. (11-10-50), **G. S. Mathur & Co.**, No. 10, Mangal Building, Chandni Chowk, Delhi. (1880)

**Mathur (J. C.) & Co.**, (J. C. Mathur), 1003, Egerton Road, Delhi.

**Mathur, Jagdish Chandra**, A. (1-7-49), F. (16-8-49), **J. C. Mathur & Co.**, 1003, Egerton Road, Delhi. (588)

**Mathur (K. N.) & Co.**, (K. N. Mathur), 10, Clay Square, Lucknow.

**Mathur, Kameshwar Nath**, B.Com., A. (11-11-50), **K. N. Mathur & Co.**, 10, Clay Square, Lucknow. (1894)

**Mathur, Mangi Lal**, B.Com., A. (15-5-50), with **B. D. Gargiyea & Co.**, Madar Gate, Ajmer. (1717)

**Mathur, Om Prakash**, B.A. (Com.), A. (24-12-49), 18, Rajpur Road, Delhi—8. (1641)

**Mathur (P. D.) & Co.**, (P. D. Mathur), Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi.

**Mathur, Parmeshwar Dayal**, B.A. (Com), A. (1-7-49), F. (13-10-49), **P. D. Mathur & Co.**, Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi. (922)

**Mathur (R. C. Das) & Co.**, (R. C. Das), 2673, Roshan Pura, Nai Sarak, Delhi.

**Mathur, R. M.**, A. (1-7-49), F. (16-8-49), 2860, Chahalpuri Street, Kinari Bazar, Delhi. (1555)

**Mathur, Sardar Bahadur**, B.A. (Com.), A. (19-10-51), **Sardar Bahadur & Co.**, 2842, Pacca Katra, Kinari Bazar, Delhi. (2091)

**Mathur, Suraj Narain**, A. (1-7-49), F. (16-8-49), Kinari Bazar, Delhi. (1556)

**Mathur, Suresh Chandra**, B.A. (Com.), A. (1-7-49), **Suresh C. Mathur & Co.**, Mercantile Bank Buildings, Chandni Chowk, Delhi. (1276)

**Matthews, Ittymani K.**, M.A., B.Com., B.L., A. (21-8-50), Flat No. 2-B, Dover Lane Extension, Calcutta—29. (1845)

**Maulik, Jagat Bandhu**, M.A. (Com.), A. (1-7-49), F. (30-12-50), 17, Mangoe Lane, Calcutta—1. (650)

**Maulik, Prabodh Chandra**, M.A., B.Com., A. (15-2-52), **Dass & Maulik**, 9/1, Old Post Office Street, Calcutta—1 (2145)

**Majumdar, Ranjitlal Chunilal**, B.Com., A. (1-6-50), Topiwalla Motor Mansion, Sandhurst Road, Bombay—4. (1752)

**Majumdar, Satis Chandra**, B.A., G.D.A., A. (19-1-50), Commercial Tax Officer, Grade I, 17/2, Jhamapuker Lane, Calcutta—9. (1646)

**McLaren, Alexander**, A. (1-7-49), **A. F. Ferguson & Co.**, Dinga Singh Building, The Mall, Lahore. (Pakistan). (349)

**McPherson, Donald Victor**, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1319)

**Mehendale, Bhaskar Anant**, G.D.A., A. (1-7-49), New Soman Building, Kennedy Bridge, Bombay—4 (503)

**Mehendale, Shridhar Y.**, B.Com., A. (21-3-50), 5, Narayan Baug, Tulsi Pipe Road, Bombay—16. (1667)

**Meher-Homji, Kaikhushroo Rustomji**, G.D.A., A. (1-7-49), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Bombay. (636)

**Mehra & Co.**, (S. P. Mehra), 71, G. B. Road, Delhi. **Mehra, Badrinath**, B.Com., A. (5-9-50), **Mehra Khanna & Co.**, 14/77, The Mall, (Near Nigar Talkies), Kanpur. (1859)

**Mehra, Guru Datta**, M.A., B.Com., A.S.A.A., A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta. (774)

Mehra, Jagat Mohan, B.Com., A. (1-7-49), F. (16-8-49), **Mehra Khanna & Co.**, Behind Imperial Bank, M. J. Building, Chandni Chowk, Delhi. (581)

**Mehra Khanna & Co.**, [J. M. Mehra, K. R. Khanna & B. N. Mehra (partner for Kanpur only)], M. J. Building, Behind Imperial Bank, Chandni Chowk, Delhi, also at Bombay and Kanpur.

**Mehra (P. C.) & Co.**, (P. C. Mehra), Katra Ahluwalia, Amritsar.

**Mehra (P. R.) & Co.**, (P. R. Mehra, D. R. Bahri & R. P. Mehra), 56, Daryaganj, Delhi.

Mehra, Pirthi Raj, G.D.A., A. (1-7-49), F. (16-8-49), **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (15)

Mehra, Puranchand, A. (1-7-49), F. (16-8-49), **P. C. Mehra & Co.**, Katra Ahluwalia, Amritsar. (394)

Mehra, Raj Paul, B.A., A. (8-2-52), **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (2133)

Mehra, Satyapal, B.A. (Hons.), M.A., A. (1-7-49), **Mehra & Co.**, 74, G. B. Road, Delhi (1019)

**Mehrotra & Co.**, (H. R. Mehrotra), 15/247-A, Civil Lines, Kanpur.

Mehrotra, Hakim Roy, G.D.A., A. (1-7-49), F. (16-8-49), **Mehrotra & Co.**, 15/247-A, Civil Lines, Kanpur. (47)

Mehrotra, Satya Narain, B.Com., A. (1-7-49), **Mehrotra Tandan & Co.**, Pioneer Building, Meston Road, Kanpur. (1082)

**Mehrotra Tandan & Co.**, (A. B. Tandan & S. N. Mehrotra), Pioneer Building, Meston Road, Kanpur.

**Mehta & Co.**, (I. S. Mehta), Champa Nivas, Gokhale Road North, Dadar, Bombay—14.

**Mehta (B. M.) & Co.**, (B. M. Mehta), 41, Meadows Street, Fort, Bombay

Mehta, Balchand Maganlal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Mehta & Co.**, 41, Meadows Street, Fort, Bombay. (441)

Mehta, Bhagvandas Bhogilal, B.Com., A. (20-5-50), 14, Purushottam Nivas, D. L. Vaidya Road, Dadar, Bombay—14 (1735)

**Mehta (Bhaidas M.) & Co.**, (B. M. Mehta & J. V. Shah), 570-4, Reid Road, Ahmedabad, also at Bombay.

Mehta, Bhaidas Manilal, G.D.A., A. (1-7-49), F. (16-8-49), **Bhaidas M. Mehta & Co.**, 570/4, Reid Road, Ahmedabad. (384)

Mehta, Bhogilal Mugatlal, G.D.A., A. (1-7-49), F. (16-8-49), 169, Nilkanta Nivas, Purandhare Park, Vincent Road, Dadar, Bombay—14. (735)

Mehta, Burjor Mancherji, B.Com., A. (30-8-49), Givwala Building, "B" Block, Captain Colony, Tardeo, Bombay—7 (1590)

**Mehta (C. V.) & Co.**, (C. V. Mehta), 32, Apollo Street, Fort, Bombay.

Mehta, Chandrakant Vrajilal, A. (1-7-49), **C. V. Mehta & Co.**, 32, Apollo Street, Fort, Bombay. (1158)

†Mehta, Ghanshyam Bhogilal, B.Com., A. (8-10-50), Income-tax Officer, 'E' Ward, Abd Road, Hyderabad (Dn.) (1876)

†Mehta, Gurcharan Das, B.Com., A. (1-7-49), P.O. Box No. 1448, Mombasa (Kenya Colony). (1248)

**Mehta (H. D.) & Co.**, (H. D. Mehta), Karim Chambers, 1st Floor, 42, Hamam Street, Fort, Bombay.

†Mehta, Harilal Jeshanker, B.Com., A. (26-5-50), Doctor's Bungalow, Near Post Office, Nehru Road, Santa-Cruz (East), Bombay. (1748)

†Mehta, Har nishkant Maganlal, B.A., A. (1-7-49), with K. S. Aiyar & Co., 49 Apollo Street, Fort, Bombay. (1263)

**Mehta (H. N.) & Co.**, (H. N. Mehta), 50-51, Alli Chambers, Meadows Street, Fort, Bombay.

**Mehta (H. S.) & Co.**, (H. S. Mehta), "Dhan Nur", Sir Phirozeshah Mehta Road, Fort, Bombay.

Mehta, Harshad Shantilal, B.Com., A. (1-7-49), **H. S. Mehta & Co.**, "Dhan Nur", Sir Phirozeshah Mehta Road, Fort, Bombay (1206)

Mehta, Hiralal Dasharathlal, B.A., A. (1-7-49), F. (12-3-50), **H. D. Mehta & Co.**, Karim Chambers, 1st Floor, 42, Hamam Street, Fort, Bombay (501)

Mehta, Hoshang Narroj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. N. Mehta & Co.**, 50-51, Alli Chambers, Meadows Street, Fort, Bombay (179)

Mehta, Ishverlal S. A. (1-7-49), **Mehta & Co.**, Champa Nivas, Gokhale Road North, (B.B.) Dadar, Bombay—14 (1105)

Mehta, Javamunishanker B., G.D.A., A. (1-7-49), C/o Larson & Toubro Ltd, Lloyd Building, Dougall Road, Ballard Estate, Bombay. (983)

Mehta, Maneklal Amulakhrai, A. (1-7-49), F. (16-8-49), **Nagindas & Maneklal**, 29, New Marine Lines, Fort, G.P.O. Box No. 1117, Bombay. (901)

Mehta, Manmohan Chand, B.Com., A. (19-8-50), **Dinubhai & Co.**, 13, Mahatma Gandhi Road, Indore. (1842)

Mehta, Nalin Indravadan, B.Com., A. (28-11-50), "Ramaprasad", Babulnath Road, Chowpaty, Bombay—7. (1911)

Mehta, Narendra Chimanlal, B.Com., A. (12-9-50), **Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad—2 (1868)

**Mehta (P. D.) & Co.**, (P. D. Mehta), 15-A, Bruce Street, Fort, Bombay—1.

Mehta, Pallonji Naswanji, A.S.A.A., A. (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35-37, Hamam Street, Fort, Bombay. (365)

Mehta, Pheroj Dinshaw, G.D.A., A. (1-7-49), **P. D. Mehta & Co.**, 15-A, Bruce Street, Fort, Bombay—1. (790)

Mehta, Prafulchandra Ratilal, A. (1-7-49), 418, Chhotalal Bhuvan, Kalbadevi Road, Bombay—2. (1200)

**Mehta (R. S.) & Co.**, (R. S. Mehta), 79-F, Prem Nagar, Dayalbagh, Agra.

Mehta, Raghubir Singh, M.A., G.D.A., A. (1-7-49), F. (13-10-49), **R. S. Mehta & Co.**, 79-F, Prem Nagar, Dayal Bagh, Agra. (951)

Mehta, Rajendra Dhirajlal, B.A., A. (1-7-49), Plot No. 12, Block No 15, Sleater Road, Bombay—7. (836)

Mehta, Ramniklal Madhavjee, B.Com., A. (1-7-49), F. (11-11-49), **G. P. Kapadia & Co.**, Hamam House Hamam Street, Fort, Bombay. (916)

†Mehta, Ramprasad Chimanlal, F.S.A.A., A. (1-7-49), F. (16-8-49), Municipal Chief Auditor, Municipal Corporation of Bombay, Bombay. (56)

Mehta, Ratanlal Maneklal, G.D.A., A. (1-7-49), F. (16-8-49), **Nagindas & Maneklal**, Maldon House, 29, Marine Lines, G.P.O. Box No 1117, Fort, Bombay. (381)

Mehta, Rohit Jayantilal, B.Com., A. (25-8-51), 1724, Vadapole, Khadia, Ahmedabad (2066)

Mehta, Rustomji Nusserwanji, A. (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35-37, Hamam Street, Fort, Bombay (816)

**Mehta & Shah** (B. M. Mehta & J. V. Shah), 570-4, Reid Road, Ahmedabad, also at Bombay.

**Menon & Ayyar**, (M. C. Menon and K. Ramalinga Ayyar), Varappan's Building, Broadway, Ernakulam.

Menon, M. C. B.A., A. (1-7-49) F. (12-3-50), **Menon & Ayyar**, Varappan's Building, Broadway, Ernakulam. (939)

Menon, M. Krishnan Kutty, G.D.A., A. (1-7-49), "Krishna Nivas", Bilathikulam Road, P.O. Eranihipalam, Calicut. (536)

†Menon, Thrikandiyur Gopala B.A., A. (17-11-51), "Prabha", No 23, Damodara Mudaliar Road, K. Ipauk, Madras. (2111)

Meron, Thrikandiyur Karunakara B.A., G.D.A., A. (1-7-49), F. (16-8-49), P.O. Puthiyara, Kozhikode (Malabar) (435)

†Menon, Vadakepat Sankara, A. (1-7-49), C/o Shaw Wallace & Co, Ltd, P.O. Box No 14 Madras. (1295)

†Menzies Sir Robert O.B.E., C.A. (Scot), A. (1-7-49), Post Box No 77, Sutherland House, Kanpur, (121)

**Merchant (N. E.) & Co.**, (N. E. Merchant), Room No. 4, 1st Floor, Lucky Mansion, Mohamedali Road, Bombay—3.

Merchant, Nurmohomed Esmail, B.Com., A. (1-7-49), F. (12-1-52), **N. E. Merchant & Co.**, Room No 4, 1st Floor, Lucky Mansion, Mohamedali Road, Bombay—3. (1102)

**Merchant (S. G.) & Co.**, (S. G. Merchant), Jaffershahmahomed Building, 4th Floor, Khadak, Bombay—9.

Merchant, Sultanali Gulamhusein, A. (1-7-49), **S. G. Merchant & Co.**, Jaffershahmahomed Building, 4th Floor, Khadak, Bombay—9 (1043)

Millar, Thomas Orr, A. (1-7-49) C/o Mackinnon Mackenzie & Co, Ballard Road, P.O. Box, 122, Bombay. (1426)

Minakshisundaram, Tiruvanni Chinnaswami, B.A., G.D.A. (1-7-49), F. (16-8-49), **Sundram & Srinivasan**, 161, Mount Road, Madras (474)

†Mirza, Boman Manekji, B.Com., A. (22-1-52), 38, Wachelmolla Mansions, 8 Dhar motolla Street, Calcutta. (2125)

Mirza, Framroz Mahipat, B.Com., A. (15-6-51), C/o Ciba Pharma Ltd, Esplanade House, Waudby Road, Fort, Bombay—1. (2019)

†Mirza, Jehangir Nadirshaw, A. (1-7-49), 12-A, Esplanade Road, Aden. (490)

**Misra (S. K.) & Co.**, 39/79, Chowk, Banaras.

Misra, Shri Krishna, B.Com., A. (21-3-50), **S. K. Misra & Co.**, 39/79, Chowk, Banaras. (1669)

†Mistri, Manek Pirosha, B.A., A.S.A.A., A. (1-7-49), Secretary, Tata Sons Ltd., Bombay House, Bruce Street, Fort, Bombay—1. (1306)

Mistri, Manekshaw Dinshawji, B.A., G.D.A., A. (1-7-49), with **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort, Bombay. (842)

**Mistry (E. B.) & Co.**, (E. B. K. Mistry), Shri Krishna Nivas, 1st Floor, Kalbadevi Road, Bombay—2.

Mistry, E. B. K., B.A., A. (1-7-49), **E. B. Mistry & Co.**, Shri Krishna Nivas (1st Floor), Kalbadevi Road, Bombay—2. (1497)

Mistry, Gustad Phirozshaw, A. (1-7-49), F. (16-8-49), "Sunshine", 133, Churchgate Reclamation, Fort, Bombay. (633)

†Mistry, Jehangir Jeejeebhoy, B.A., A. (1-7-49), Marine Mansion, 4th Floor, Marine Lines, Bombay—2. (962)

Mistry, Maneck Pheroz, F.S.A.A., A. (1-7-49), F. (16-8-49), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort, Bombay. (183)

Mistry, Nariman Darabshaw, B.Com., A. (22-10-51), E. 15, Shapur Baug, Vithalbai Patel Road, Girgaum, Bombay—4. (2093)

†Mitra, Amal Chandra, B.Com., A. (1-7-49), 34, Amherst Street, Calcutta—9. (981)

†Mitra, Arun Kumar, A. (1-7-49), 49-A, Hari Ghosh Street, P.O. Beadon Street, Calcutta. (1128)

Mitra, Asoka Kumar, B.A., B.Com., A. (12-8-50), 22, Cockler Lane, P.O. Rashbehari Avenue, Calcutta—29. (1820)

†Mitra, Bhupendranath, A. (1-7-49), 29-A, Brindaban Basack Street, Calcutta. (859)

Mitra, Bibhas Kumar, B.Com., A. (25-5-51), with **M. D. Darbari & Co.**, 8, Old Post Office Street, Calcutta—1 (2002)

Mitra, Bimal Chandra, B.Sc., A. (1-7-49), 10, Old Post Office Street, 1st Floor (Left Block), Calcutta—1. (1195)

†Mitra, Brindaban Chandra, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 9, Townshend Road, Calcutta—25. (368)

†Mitra, Dharendra Krishna, G.D.A., A. (1-7-49), Secretary, Godfrey Phillips India Ltd., Kurla Road, Chakala, Andheri, Bombay. (491)

†Mitra, Kamal Kumar, B.A., A.S.A.A., A. (3-12-51) 182-B, Lansdowne Road, Calcutta—29. (2117)

†Mitra, Kasi Sanker, M.B.E., B.A., A.S.A.A., A. (1-7-49), Deputy Director, Directorate of Health Services (A. & A.), Government of West Bengal, Writers' Buildings, Calcutta. (579)

Mitra, Nirad Baran, B.Com., A. (26-5-50), **Gupta Mitra & Co.**, 30, Brabourne Road, Calcutta. (1744)

**Mitra (N. C.) & Co.**, (N. C. Mitra), 10, Old Post Office Street, Calcutta.

Mitra, Nirmal Chandra, B.Sc., A. (1-7-49), F. (13-10-49), **N. C. Mitra & Co.**, 10, Old Post Office Street, (First Floor, Left Block), Calcutta—1. (941)

†Mitra, Nirmal Kumar, B.A., G.D.A., A. (1-7-49), F. (24-11-51), Secretary & Accountant, Saxby & Farmer (India) Ltd., 17, Convent Road, Entally, Calcutta—14. (531)

**Mitra (P. K.) & Co.**, (P. K. Mitra & C. P. Mukherjee), P-7, Mission Row Extension, Calcutta, also at Darjeeling.

Mitra, Pravat Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. K. Mitra & Co.**, P-7, Mission Row Extension, Calcutta. (298)

**Mitra (R. K.) & Co.**, (R. K. Mitra), 10, Old Post Office Street, Calcutta.

Mitra, Rabindra Kumar, B.Com., A. (21-3-50), **R. K. Mitra & Co.**, 10, Old Post Office Street, Calcutta. (1672)

†Mitra, Robindra Nath, M.A., B.Com., A. (1-7-49), 3, Surendranath Chatterjee Road, Calcutta—38. (1073)

**Mitra (S.) & Co.**, (S. K. Mitra), 22-A, Amrita Banerjee Road, Calcutta—26.

†Mitra, Sachl Kumar, A.S.A.A., A. (1-7-49), C/o Duncan Bros. & Co., Ltd., 31 Netaji Subhas Road, Calcutta. (1466)

Mitra, Sailendra Nath, B.Sc., B.Com. (Lond.), A. (1-7-49), F. (16-8-49), **Gupta & Mitra**, Windsor House, Mission Row Extension, Calcutta. (374)

†Mitra, Salil Kumar, B.Sc., B.Com., A. (1-7-49), 2/1, Townshend Road, Calcutta—25 (1504)

†Mitra, Samir Kumar, B.Sc., A. (1-7-49), C/o James Finlay & Co., Ltd., 2, Netaji Subhas Road, Calcutta. (1089)

Mitra, Sudhansu Kumar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. Mitra & Co.**, 22/A, Amrita Banerjee Road, P.O. Kalighat, Calcutta—26. (267)

†Mittal, Avtar Krishan, A.C.A. (Eng. & Wales), A. (26-6-51), 32-A, Lansdowne Road, Calcutta—20. (2032)

**Mitter (S. K.) & Co.**, (S. K. Mitter), 71-A, Netaji Subhas Road, Calcutta.

Mitter, Santosh Kumar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. K. Mitter & Co.**, 71-A, Netaji Subhas Road, Calcutta. (25)

†Mitra, Ishan Chandra, M.A., A. (17-4-51), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, Calcutta. (1987)

**Modi (A. B.) & Co.**, (A. B. Modi), 53-55 Lakshmi Building, Sir Phirozeshah Mehta Road, Fort, Bombay—1.

Modi Ashok Brijlal, B.A. (Hons.), A. (14-2-52), **A. B. Modi & Co.**, 53-55 Lakshmi Building, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (2143)

†Modi, Behramji Manekji, B.Com., F.S.A.A., F. (1-7-49), Rehmat Munzil, Opposite Churchgate Station, Fort, Bombay. (57)

†Modi, Nanabhai Manekji, B.A., G.D.A., A. (1-7-49), with **Chandabhai & Jassobhai**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay. (996)

Modi, Narendra Harilal, A. (1-7-49), F. (12-1-52), 23-A, Parvati Mansion 2nd Floor, Lamington Cross Road, Bombay—7. (1051)

**Mody & Co.** (C. T. Mody), Kabibai Trust Building, New Barden Lane, Kazi Syed Street, 2nd Floor, Bombay—3.

Mody, Chimanlal Tribhubandas, A. (1-7-49), **Mody & Co.**, Kabibai Trust Building, New Barden Lane, Kazi Syed Street, 2nd Floor, Bombay—3. (1353)

†Mody, Cooverji Shavaksha, A. (1-7-49), Petit House, "B" Block No. 10, Gowalia Tank Road, Bombay. (1283)

Mody, Fredoon Kaikhushroo, A. (1-7-49), 1, Rustom Baug, Victoria Road, Bombay—27. (847)

Mody, Nowroji Rustamil, B.Com. (Lond.), F.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (3)

**Mohan & Co.** (B. N. Mohan), Bisheshwar Nath Road, Opp. Jai Hind Talkies, Lucknow.

Mohan, Bhola Nath, G.D.A., A. (1-7-49), F. (16-8-49), **Mohan & Co.**, Bisheshwar Nath Road, Opp. Jai Hind Talkies, Lucknow. (148)

Moltra, Debendra Lal, B.Sc., G.D.A., A. (1-7-49), 3/1-B, Chidam Modi Lane, Calcutta—8. (398)

†Molesworth, Hugh Mervyn, B.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1324)

†Mondal, Hara Ballav, A. (1-7-49), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, P.B. No. 70, Calcutta. (1415)

**Mookerjee Banerjee & Co.**, 12, Old Post Office Street, Calcutta.

**Mookherjee (L. P.) & Co.** (L. P. Mookherjee), P-15, Bontinck Street, Calcutta—1.

Mookherjee, Lakshmi Pada, B.Com., A. (20-8-51), **L. P. Mookherjee & Co.**, P-15, Bontinck, Calcutta—1. (2056)

†Moos, Framroze Ratonshaw, B.A., A. (27-7-50), C/o Pioneer Magnesia Works Ltd., Chartered Bank Building, Fort, Bombay—1. (1815)

†Morris, Joseph, A. (1-7-49), Sanctoria, P.O. Disher-garh, Dt. Burdwan. (1400)

Motafam, Adie Rustumiee, A. (5-2-52), 573-A, Vakharia House, Chira Bazar, Bombay—2. (2131)

Mottwala, Bhicajee Dadabhai, B.Com., A. (1-7-49) C/o Dr. S. B. Mehta, M.B.B.S., Ferrera Mansion, Sitaladevi Temple Road, Mahim, Bombay. (1443)

**Motta & Co.**, (V. M. Motta), Gaya Building, 169, Masjid Bunder Road, Bombay—3.

Motta, Versey Mayabhai, A. (1-7-49), **Motta & Co.**, Gaya Building, 109, Masjid Bunder Road, Bombay—5. (1157)

Mucadam, Chandabhai Rustamji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **B. P. Ghada & Co.**, 121, Mahatma Gandhi Road, Fort, Bombay. (886)

Mudaliar, Manicka Kandaswamy, G.D.A., A. (1-7-49) No. 4 Rajarathnam Street, Kilpauk, Madras. (273)

Mukadam, Minoo Burjorjee, B.A., A. (2-3-51), 2-D, Parsee Bazar Street, Fort, Bombay. (1965)



**Mukerjee (P. N.) & Co.**, (P. N. Mukerjee), 11, Old Post Office Street, Calcutta.

Mukerjee, Pashupati Nath, B.Sc., A.S.A.A., A. (1-7-49), F. (22-11-51), **P. N. Mukerjee & Co.**, 11, Old Post Office Street, Calcutta. (1035)

**Mukerjee (B.) & Co.**, (S. C. Majumdar), 10, Old Post Office Street, (1st Floor), Calcutta—1.

**Mukerjee (M.) & Co.**, (M. L. Mukerjee), 24, Netaji Subhas Road, Calcutta.

Mukerjee, Makhom Lal, A. (1-7-49), F. (16-8-49), **M. Mukerjee & Co.**, 24, Netaji Subhas Road, Calcutta. (22)

†Mukhalingeswara Rao, K. S. V., B.Com. (Hons.), B.L., A. (1-7-49), C/o Indian Leaf Tobacco Development Co. Ltd., Rajahmundry, (East Godavari Dt.). (1115)

Mukherjee, Amolendu Sekhar, B.Com., A. (21-3-52), 142, Ramakrishnapur Lane, P.O. Sibpur, Howrah (2180)

Mukherjee, Anup Krishna, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Ganguli Mukherjee & Co.**, 23, Strand Road, Post Box No. 719, Calcutta. (277)

**Mukherjee (B. N.) & Co.**, (A. M. Paul), 8/2, Hastings Street, 2nd Floor, Room No. 21, Calcutta.

Mukherjee, Bhabani Prasad, B.Com., A. (1-7-49), 1/B, European Asylum Lane, Calcutta—16 (1536)

†Mukherjee, Bhupendra Narayan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, 23-A, Thornhill Road, Allahabad. (245)

†Mukherjee, Bimal Charan, A.S.A.A., A. (1-7-49), 2, Nyayaratna Lane, Shyambazar, Calcutta—4. (385)

Mukherjee, Chandni Prosad, B.A., F.S.A.A., A. (1-7-49), F. (28-4-50), **P. K. Mitra & Co.**, P-7, Mission Row Extension, Calcutta. (918)

**Mukherjee (D. N.) & Co.**, (D. N. Mukherjee), 10, Old Post Office Street, Calcutta.

Mukherjee, Dharendra Nath, A. (29-11-49), F. (28-8-50), **Basu Mallik & Mukherjee**, No. 1 British Indian Street, Calcutta—1. (1626)

Mukherjee, Dwijendra Nath, B.A., A.S.A.A., A. (7-7-50), D. N. **Mukherjee & Co.**, 10, Old Post Office Street, Calcutta. (1786)

Mukherjee, Gopal Chandra, B.A., B.Com., A. (16-2-52), 29/3, Serpentine Lane, Calcutta—14. (2152)

Mukherjee, Mohajit, B.A., B.Com., A. (12-11-49), 19, Behari Doctor Road, Bhowanipore, Calcutta—25. (1616)

Mukherjee, Moni Mohan, A. (1-7-49), with **Singhi & Co.**, 1-B, Old Post Office Street, Calcutta—1. (821)

Mukherjee, Prokash Kumar, B.Com., A. (1-7-49), 18/1, Chorebagan Lane, Calcutta. (1133)

Mukherjee, Ranajit Kumar, B.Com., A. (1-7-49), **S. Sen & Co.**, 137, Canning Street, Calcutta. (1155)

Mukherji, Prafulla Kumar, G.D.A., A. (1-7-49), F. (16-8-49), **Mukherji & Roy**, 23, Strand Road, Post Box No. 2595, Calcutta—1. (282)

Mukherji, Prafulla Kumar, M.A., B.Com., A. (1-7-49), F. (16-8-49), **Green & Co.**, 3, S. N. Banerjee Road, Calcutta—13. (843)

Mukherji, Prasanta Kumar, B.Com., A. (1-7-49), **S. N. Mukherji & Co.**, 1-B, Old Post Office Street, Calcutta. (988)

**Mukherji & Roy**, (P. K. Mukherji & A. M. Roy), 23, Strand Road, Post Box No. 2595, Calcutta—1

**Mukherji (S. N.) & Co.**, (P. K. Mukherji & S. N. Mukherji), 1-B, Old Post Office Street, Calcutta.

Mukherji, Satvendra Nath, F.S.A.A., A. (1-7-49), **S. N. Mukherji & Co.**, 1-B, Old Post Office Street, Calcutta. (163)

Mukherji, Susruta, B.Com., M.A. (Com.), A. (20-8-51), **Susrut Mukherji & Co.**, 8/2, Hastings Street, 2nd Floor, Calcutta—1. (2055)

Mukhopadhyay, Amarnath, G.D.A., A. (1-7-49), F. (16-8-49), 12, Dalhousie Square East, Calcutta—1. (620)

Mukhopadhyay, Bhupendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **N. Sarkar & Co.**, 17, Mangoe Lane, Calcutta. (250)

Mukhopadhyay, Bimal Behari, B.Sc., B.Com., A. (1-11-51), 39/5, Cossipur Road, Calcutta—36. (2101)

†Mukhopadhyay, Siv Sankar, B.Com., A.S.A.A., A. (1-7-49), C/o **P. K. Mitra & Co.**, P/7, Mission Row Extension, Calcutta—1. (1478)

Mukhopadhyay, Sushil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), **Mookerjee Banerjee & Co.**, 12, Old Post Office Street, Calcutta. (370)

**Mulla & Co.**, (P. N. Mulla), 811, Parsi Colony, Dadar, Bombay.

Mulla, Peshotan Nadirshaw, B.Com., A. (1-7-49), **Mulla & Co.**, 811, Parsi Colony, Dadar, Bombay (1470)

†Munolli, Shankar Ramchandra A. (18-8-50), C/o The Press Trust of India Ltd., 357, Hornby Road, Bombay. (1828)

Munsiff, Pheroze Pohchaji, B.Com., A. (1-7-49), 280/3, Bhiwandiwalla's House, Marine Lines, Bombay—2 (1222)

**Murthy & Co.**, Domulgude, Hyderabad (Dn.).

Murti, Mutkur Srinivasa, B.A., B.L., A. (1-7-49), Margosa Avenue, P.O. Malleswaram, Bangalore—3. (802)

Muthukumaraswami, T., G.D.A., A. (1-7-49), F. (16-8-50), **Swami & Vasan**, Vijayapuram Post, Tiruvavur, Tanjore District. (538)

†Muthuswamy, Krishnaswamy Iyer, G.D.A., A. (1-7-49), Accountant, The Mysore Sugar Company Ltd., Mandya (Mysore State). (236)

Muthuswamy, Narayanaswami Aiyar, B.A., A. (1-7-49), F. (20-11-50), **N. M. Swamy & Co.**, No. 328, Barimpatalam, Secunderabad (Dn.). (868)

Muzumdar, Madhav Maheshwar, B.Com., A. (16-5-50), **Borkar & Muzumdar**, Ramdeo Galli, Belgaum. (1720)

†Muzumdar, Martobrao Purushottam, A. (2-1-52), 7, Radha Mandir, 213, Sir Bhalchandra Road, Bombay—19. (2122)

Nachadalingam, Arumugam, G.D.A., A. (1-7-49), F. (16-8-49), 79, Mela Chetty Street, Madurai. (177)

†Nagabhushan, Bagilur Subbaramiah, B.Sc. (Hons.), A. (7-2-51), Senior Accounts Assistant (I.S.V.), Accounts Dept., Tata Iron & Steel Co., Ltd., Jamshedpur. (1949)

Naganathan, Nuran Anantanarayana, G.D.A., A. (1-7-49), F. (16-8-49), 32, Alamelumangapuram, Mylapore, Madras. (87)

Nagar, Pannalal Mannalalji, B.Com., A. (21-6-51), C/o Jain Khushalji Jetha, 389/391, Chitra Bazar, Narpal Mansion, Bombay—2. (2027)

†Nagaraj, Sreenivasa, G.D.A., A. (1-7-49), C/o T. U. C. S. Ltd., 109, Big Street, Triplicane, Madras (227)

†Nagarajan, T. V., B.A. (Com.), A. (1-7-49) 40-D, Raja Bazar, New Delhi. (1471)

†Nagaraja Rao, Rayasam, A. (1-7-49), C/o Bird & Co., Chartered Bank Building, Calcutta. (1044)

Nagaratnam, Subbler, B.A., A. (12-6-51), C/o Curzon & Co., Mount Road, Madras—2. (2014)

**Nagindas & Maneklal**, (M. A. Mehta & Ratanlal M. Mehta), 29, Maldon House, Marine Lines, G.P.O. Box No. 1117, Fort, Bombay, also at Ahmedabad.

Naidu, Bhandi Bakthavatsalu, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 37, Godown Street, Madras—1. (313)

Naidu, Perambati Munuswami Varatharajulu, G.D.A., A. (1-7-49), F. (16-8-49), No. 4, Millers Road, Kilpauk, Madras. (169)

**Naik (H.) & Co.**, (H. Naik), Telenga Bazar, Cuttack.

Naik, Hrudayanand, B.A., A. (1-7-49), F. (16-8-49), **H. Naik & Co.**, Telenga Bazar, Cuttack. (710)

†Naik, Khandubhai Manibhai, G.D.A., A. (1-7-49), 67, Stephen House, 4, Dalhousie Square East, Calcutta. (76)

Naik, Maganlal Kalyanji, B.Com., A. (23-9-50), Accountant, Surat Borough Municipality, Surat. (1846)

Naik, Mahadeo Vamanrao, A. (23-8-50) P.O. Box 165, Indu House, Dougall Road, Ballard Estate, Bombay—1. (1852)

Nair, Kunath Raghavan, G.D.A., A. (1-7-49), F. (22-6-50), **Varma & Varma**, T. D. Road, Ernakulam. (523)

Nair, Pathiyil Aravindakshan, B.Com., A. (26-4-50), Saraswati Sadan, 13, Turner Road, Bandra, Bombay—20. (1704)

Nambiyar, Kottayam Kadangote Sridharan, B.A., A. (28-3-51), 149, Fort Road, Cannanore. (1976)

**Nanda & Co.**, (Madan Lal Nanda) Back Bay View, 3, New Queens Road, Bombay—4.

Nanda, Madan Lal, B.A., A. (1-7-49), **Nanda & Co.**, Back Bay View, 3, New Queens Road, Bombay—4. (1296)

**Nandi (P. C.) & Co.**, (P. C. Nandi), Lindlie Chambers, 6, Hastings Street, Calcutta.

Nandi, Prafulla Chandra, M.A. (Cantab.), B.Sc., A. (1-7-49), F. (16-8-49), **P. C. Nandi & Co.**, Lindlie Chambers, 6, Hastings Street, Calcutta. (40)

Nandy, Ajit Kumar, B.Com., A. (16-2-52), with **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (2151)

†Nanji, Mahomed Usman Husein, B.Com., A. (13-2-51), Dhanwantibai Building, Room No. 11, Ground Floor, Rocihram Thakordas Road, Punjabi Club Colony, Kharadhar, Karachi. (1952)

**Nanubhai & Co.**, (D. H. Parmar & S. N. Desai), Johangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.

**Nanubhai Desai & Co.**, (N. J. Desai & B. M. Mapara), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay.

Naoroji, Rustam Ratanshaw, A. (1-7-49), Orient House, 666, Parsi Colony, Dadar, Bombay—14. (569)

**Narainlal Agarwal & Co.**, (N. L. Agarwal), 58-60, Vithalwadi, Kalbadevi Road, Bombay—2.

Narain Prasad, B.A., (Com.), A. (21-3-50), **Jagdish Prasad & Co.**, Chandni Chowk, Delhi—6. (1654).

Naralkar, Bal Narayan, A. (1-7-49), Joshi's Bungalow, Doboti Chira, Ahmednagar. (1513)

**Narashimham (G. L.) & Co.**, (G. L. Narasimham), 37, Errabalu Chetty Street, (Top Floor), Madras—1.

Narasimham, Gullapalli Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), **G. L. Narasimham & Co.**, 37, Errabalu Chetty Street, (Top Floor), Madras—1. (66)

Narasimham, Prabhala, G.D.A., A. (1-7-49), 744, Road No. 2, Parsee Colony, Dadar, Bombay. (1447)

Narasimhan, Appukkudal Venkatasubbier, B.A., A. (1-7-49), F. (11-11-49), **P. S. Subramania Iyer & Co.**, 51, James Street, Secunderabad. (Deccan). (551)

Narasimhan, K., B.A., A. (1-7-49), 18, Big Street, Kumbakonam. (Tanjore Dt.). (946)

**Narasimhan (K. V.) & Co.**, (K. V. Narasimhan), Pentland Hospital Road, Vellore, also at Chittoor and Kancheepuram.

Narasimhan, Kasturi Varadachari, M.A., G.D.A., A. (1-7-49), F. (1-7-49), **K. V. Narasimhan & Co.**, Pentland Hospital Road, Vellore. (North Arcot Dt.). (409)

**Narasimhan (R.) & Co.**, (R. Narasimhan), No. 2, Kondi Chetty Street, G.T., Madras—1.

Narasimhan, Raghunatha, A. (1-7-49), F. (28-7-51), East & West Buildings, 4th Floor, Apollo Street, Fort, Bombay. (853)

Narasimhan, Ramaswamy, B.Com., A. (23-5-51), **R. Narasimhan & Co.**, No. 2, Kondi Chetty Street, G.T., Madras—1. (2003)

†Narasimhan, S., A. (1-7-49), 8, Co-operative House, Telang Road, Matunga, Bombay—19. (877)

**Narasimhan & Sundaram**, (K. V. Narasimhan & M. B. Sundaram), 296, Thambu Chetty Street, Madras—1.

†Narasimha Murthy, B. V., A. (1-7-49), No. 786, II Cross, Srirampuram, Bangalore—3. (1242)

Narasimha Rao, Moddali Jwala Venkata Lakshmi, B.Com., A. (25-7-50), C/o Shree M. V. Ramaniah Caru, Tobacco Exporter, Brodiepet, Guntur. (1809)

Narasimha Rao, Narkadamilly Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), **B. Purushottam & Co.**, Anjaneyaswami Temple Street, Proddatur. (Cuddapah District). (536)

†Naravi, Sunderrao Krishnarao, A. (4-10-51), New B. Square, Saraswat Colony, Santa Cruz, Bombay—23. (2085)

Narayan, Venkataramaier Anantha, G.D.A., A. (1-7-49), 9/68, Sambandam Road, R. S. Puram, Coimbatore. (84)

**Narayana Aiyer & Co.**, (T. S. Narayana Aiyer & P. Kalyanasundaram), 4, Bhagavantham Gupta Street, Thyagaraya Nagar, Madras—17, also at Bangalore.

Narayana Aiyer, Thalalyur Subramania, G.D.A., A. (1-7-49), F. (16-8-49), **Narayana Aiyer & Co.**, No. 4, Bhagavantham Gupta Street, Madras—17. (285)

†Narayana Iyer, Ramkrishnler, G.D.A., A. (1-7-49), C/o General Motors India Ltd., P.O. Box 39, Bombay. (690)

**Narayana Iyer (S.) & Rangaswami (K. E.)**, (S. Narayana Iyer & K. E. Rangaswami), 27, West Chitral Street, Madurai.

Narayanan, A. C., B.A., A. (25-8-51), **B. Purushottam & Co.**, 460, Avenue Road, Bangalore City. (2065)

†Narayanan, Mandyam Dhatl, B.A., A. (1-7-49), C/o Champion Reef Ooregum Joint Operation, Champion Reefs P.O. (Kolar Gold Fields). (750)

Narayanan, M. R., B.A., A. (22-2-52), 8, Bunder Street, Madras—1. (2164)

Narayanan, Sessa Iyengar, G.D.A., A. (1-7-49), 7, Anju Mansion Brahmanwada Road, Matunga G.I.P., Bombay—19. (1109)

Narayanan, Sivasailam, G.D.A., A. (1-7-49), F. (16-8-49), **S. Narayana Iyer & K. E. Rangaswami**, 27, West Chitral Street, Mathurai. (210)

†Narayanan, V., A. (1-7-49), Assistant Accounting Manager, Indian Telephone Industries Ltd., Duravani Nagar, P.O., Bangalore. (1537)

†Narayanan, Vallloor Krishnaswamy, B.A., A. (1-7-49), with **Fraser & Ross**, Post Box No. 1352, Barrow House, 12, McLean Street, Madras—1. (1588)

Narayanasaamy, Krishnasamy, G.D.A., A. (1-7-49), F. (13-10-49), 32, Kiledar Street, P.O. Teppakulam, Trichinopoly. (91)

†Narayanasaamy, A., B.A. A. (1-7-49), A/9, Shree Ram Nagar, Ghodbunder Road, Andheri (West), Bombay. (978)

†Narayanasaamy, Guruswami Sastri, B.A., A. (1-9-51), No. 4, Asoka Road, New Delhi. (2071)

Narayanasaamy, Angarai Viswanatha, A. (1-7-49), 69, Anday Street, Tiruchirappalli. (1218)

Narayanasaamy, Gopalakrishna, B.Sc., A. (16-2-52), with **S. Venkatram & Co.**, 313, Linghi Chetty Street, Madras—1. (2161)

Narayanasaamy, Mallichetti, B.A., A. (25-11-50), 129/14, Subedar Street, Chittoor. (Chittoor Distt.). (1906)

Narayanasaamy Aiyar, Papanasani Swaminathan, A. (1-7-49), F. (29-5-50), **Aiyar & Co.**, Lakshmi Building, Connaught Circus, New Delhi. (835)

†Nargolwala, Shiavax Dinshaw, B.Com. (Bom). B.Com. (Hons.) (Lond.). I.C.S., A. (1-7-49), Commissioner of Income-tax (West Bengal), 3 Government Place West, Calcutta. (18)

†Narielvala, Pestonji Mancherji, B.A. (Hons.), LL.B., A. (13-12-51), C/o **S. R. Batlibol & Co.**, 1-B, Old Post Office Street, Calcutta. (2124)

Nataraja Iyer, Angarai Sundareswara Ananda, G.D.A., A. (1-7-49), F. (16-8-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157, Hyderabad (Deccan). (31)

**Nataraja Iyer & Co.**, (A. S. A. Nataraja Iyer, U. P. Jagadisan, A. N. Ramanathan & A. N. Rajagopal), Post Box No. 157, Abid Road, Hyderabad (Deccan), also at Secunderabad (Deccan).

Natarajan, Chittur Anantakrishna Avvar, B.A., A. (1-7-49), F. (26-5-51), "Narayani Vihar", 40-B, Luz Church Road, Mylapore, Madras 4. (874)

†Natarajan K., B.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd., Jamshedpur. (881)

Natarajan, Krishnaswami, A. (22-11-51), C/o Shri R. Venkataraman, B.A., B.L., Indian Bank Buildings, First Line Beach Madras—1. (2113)

Natarajan, P., A. (1-7-49), F. (16-8-49), 1st Agraharam Salem. (670)

Natarajan, R., A. (1-7-49), Accountant, Indian Mutual Life Association Ltd, 10 Mount Road Madras (1840)

†Natarajan Ramchandra, A. (1-9-50), 161, Lloyds Road, Royapettah, Madras. (1858)

Natarajan, Subremaniam, A. (1-7-49), Natarajan & Swaminathan, 27, The Arcade, Raffles Place, Singapore. (Malaya) (295)

Natarajan, V., G.D.A., A. (1-7-49), F. (16-8-49), 117, Armenian Street, G.T., Madras—1. (454)

Natarajan, V., B.A., G.D.A., A. (23-12-49), 79, Singharathope Street, Trichinopoly. (1640)

**Natesan (G.) & Co.**, (G. Natesan & J. Krishnaswami), No. 4, Dabir Middle Street, Kumbakonam, also at Thirupapuliyur.

Natesan, Gopalakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **G. Natesan & Co.**, 4, Dabir Middle Street, Kumbakonam. (116)

**Nath Abuja & Co.**, (G. R. Nath), 21, Park Area, Karol Bagh, Delhi.

Nath, Gobind Ram, B.A., A. (1-7-49), **Nath Abuja & Co.**, 21, Park Area, Karol Bagh, Delhi. (932)

†Nathan, Benson A. (1-7-49), C/o Lever Brothers (India) Ltd., Hall Bunder, Sewri, Bombay. (610)

**Nathan (S. R.) & Co.**, (S. Renganathan), 273/6, Deodhar Road, Prabha Baug, Matunga (G.I.P.), Bombay—19

**Navder (D. N.) & Co.**, (D. N. Navder), Motilbhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.

Navder, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **D. N. Navder & Co.**, Motilbhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay. (145)

Navak Suresh Sunderrao, B.Com., A. (3-7-51), Room No. 71 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort, Bombay—1. (2036)

Nayak, Ullal Varadaraja, B.A., A. (26-9-49), Car Street, Mangalore. (1608)

Nayar (K. K.) & Co., (K. K. Nayar), Rukmani Colony, Bangalore—1.

Nayar, Kolazhi Krishnan, G.D.A., A. (1-7-49), F. (16-8-49), K. K. Nayar & Co., Rukmani Colony, Bangalore—1. (608)

Neelakantan, E. S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Hariharan & Neelakantan, No. 289, Esplanade, Madras—1. (577)

Nerurkar, Anandrao Narayan, B.Com., A. (19-8-50), Plot No. 247, Behind Ruia College, Matunga, Bombay—19. (1839)

Nerurkar (M. S.) & Co., (M. S. Nerurkar), Belle View, Lakshmi Napoo Road, Opposite G.I.P. Dadar, Bombay—14.

Nerurkar, Mangesh Shantaram, B.Com., A. (14-8-50), M. S. Nerurkar & Co., Belle View, Lakshmi Napoo Road, Opp. G.I.P. Dadar, Bombay—14. (1821)

†Nicholson, Jehangir Kaikhosru Sorabji, B.A., A. (1-7-49), C/o Bruel & Co., Taj Building, Hornby Road, Bombay. (686)

†Niemeyer, John Roderick Theodore, A. (1-7-49), C/o Andrew Yule Co., Ltd., 8, Clive Row, Calcutta. (1180)

Nijasure (K. B.) & Co., (K. B. Nijasure), 114, Hindu Colony, Dadar, Bombay—14.

Nijasure, Keshao Balwant, A. (1-7-49), K. B. Nijasure & Co., 114, Hindu Colony, Dadar, Bombay—14. (1533)

Nissim (M. M.) & Co., (M. K. Mahadevan & M. M. Nissim), 12, Rampart Row, Fort, Bombay.

Nissim, Meyer Maurice, G.D.A., A. (1-7-49), F. (16-8-49), M. M. Nissim & Co., 12, Rampart Row, Fort, Bombay. (101)

Niyogi, Mohit Kumar, B.Com., A. (13-6-51), 24, Priyanath Mallik Road, Bhowanipore, Calcutta—25. (2015)

†Niyogi, Premanjan, A. (1-7-49), with Lovelock & Lewes, Mercantile Bank Buildings, 1st Line Beach, P.B. No. 1720, Madras. (1500)

†Norman, Leonard Herbert, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London, E.C. 2. (1382)

Nundy, Manmatha Nath, B.Com., A. (1-7-49), F. (12-1-52), Ghose Nundy & Co., 84-A, Netaji Subhas Road, Room No. C/7, Calcutta. (759)

Nundy, Monoj Kumar, B.Com., A. (1-7-49), F. (28-8-50), Nundy Roy & Co., 6, Old Post Office Street, Calcutta—1. (754)

Nundy Roy & Co., (M. K. Nundy), 6, Old Post Office Street, Calcutta—1.

Oak (S. P.) & Co., (S. P. Oak), 106-108, Meadows Street, 2nd Floor, Opp. Examiner Press Building, Fort, Bombay—1.

Oak, Shripad Parshuram, B.A., LL.B., A. (1-7-49), S. P. Oak & Co., 106-108, Meadows Street, Second Floor, Opp. Examiner Press Building, Fort, Bombay—1. (1457)

Ogg, Ian Maclean, M.A., A. (1-7-49), F. (7-7-51), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (564)

†Ohn Gaing, B.A., A. (3-3-52), C/o The Chief Accountant, Port Commissioners, Rangoon. (2172)

Oka (G. M.) & Co., (G. K. Joglekar), 180, Budhwar Peth, Laxmi Road, Poona—2.

†Olivier, William Herbert, A. (1-7-49), C/o Peat, Marwick Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1368)

†Oomrigar, Bomi Kaikhusru, B.A., A. (9-2-52), 586-C, Lady Jehangir Road, Mangaldas Estate, Matunga, Bombay—19. (2134)

Oomrigar, Jal Byramshaw, A. (1-7-49), 782, Patel Building, Parsi Colony, Dadar, Bombay. (1235)

Oza, Dolarray Bhagwanlal, A. (12-7-50), G/47, Janasukh Niwas, Somji Road, Kandivlee (Bombay). (1802)

†Padmanabhan, S., B.Com., A. (1-7-49), with Surt & Co., 183, Palace Road, Madhurai. (1243)

Pade, Dattatraya Keshav, A. (1-7-49), with Dalal Desai & Kumana, 2nd Floor, Mherwan Building, 8, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (1301)

Padliya (C. H.) & Co., (C. H. Padliya), 89, Jail Road, Laxmi Bhuvan, Indore.

Padliya, Chandraprakash Hiralal, B.Com., A. (22-12-49), C. H. Padliya & Co., 89, Jail Road, Laxmi Bhuvan, Indore. (1637)

†Pagdivala, Kaikobad Nusservanji, B.Com., G.D.A., A. (1-7-49), C/o P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Bombay. (125)

†Pal, Ashutosh, B.Com., A. (14-2-52), 156/5, Upper Circular Road, Calcutta—6. (2142)

†Pal, Jatindra Mohan, B.Sc., G.D.A., A. (1-7-49), 91, Surendra Nath Banerjee Road, Calcutta. (827)

Pal (M.) & Co., (M. P. Wadhawan), 64, Regal Buildings, Connaught Place, New Delhi.

Pal & Murti (N. V. Venugopal & A. Krishnamurti), Dinabad Estate, Imperial Post Office Lane, Hyderabad (Deccan).

Pal & Roy (D. N. Guha Roy), 2, Church Lane, Calcutta.

†Palchaudhuri, Krishnaballabh, M.A., A. (1-7-49), Pollock House, 28/B, Pollock Street, Calcutta. (271)

Palkar, Govind Hari, A. (11-7-50), with C. C. Chokshi & Co., 11, Bruce Street, Fort, Bombay. (1791)

Pampa Rao (R. N.) & Co., (R. N. Pampa Rao), Raichooti Building, Adoni, also at Secunderabad (Dn.).

Pampa Rao, Ransubhe Narasingarao, A. (1-7-49), F. (16-8-49), R. N. Pampa Rao & Co., Raichooti Building, Adoni. (Dist. Bellary). (548)

Panchanadam, Kalpathi Viswanatha Iyer, G.D.A., A. (1-7-49), F. (16-8-49), 173, Lloyds Road, Royapettah, Madras—14. (499)

Panday, Darabshaw Nasserwanji, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), Damania Panday & Bajan, Navsari Building, 240, Hornby Road, Fort, Bombay. (228)

†Pandit, Ramakant Vinayakrao, B.Com., A. (1-7-49), Assistant Sales-Tax Commissioner, Government of Madhya Bharat, Gwalior. (971)

Pandit, Rameshchandra Dahyalal, A. (24-3-50), with Lakha Desai & Co., Model Talkies Building, Gandhi Road, Ahmedabad. (1686)

Pandya & Co., (Satyavant Pandya), Kaiserbagh Circus, Lucknow.

Pandya, Ambalal Chhaganlal, G.D.A., A. (1-7-49), F. (16-8-49), 106, Netaji Subhas Chandra Bose Road, Madras—1. (476)

Pandya, Babubhai Rajaram, A. (1-7-49), C/o Prakash Pictures, Kurla Road, Anderi, Bombay. (1052)

Pandya, Satyavant, A. (1-7-49), F. (16-8-49), Basant Ram & Sons, Plaza Cinema (Top Floor), Connaught Circus, New Delhi. (21)

Pandya, Satyavant, A. (1-7-49), F. (16-8-49), Basant Ram & Sons, Kaiser Bagh Circus, Lucknow. (29)

Pandya, Ambalal Chhaganlal, G.D.A., A. (1-7-49), F. (16-8-49), 106, Netaji Subhas Chandra Bose Road, via Palghat (S. Malabar). (290)

†Panthaky, Rustomji Jamshedji, G.D.A., A. (1-7-49), Plot No. 5, Sleater Road, Bombay. (910)

†Parakh, Jamshed Jal, B.Com., A. (1-7-49), C/o Chief Accountant's Office, Bombay Port Trust, Ballard Road, Fort, Bombay. (1338)

Parakh, Jehangir Shapurji, B.A., A. (8-9-50), Chief Accountant, Deccan Airways Ltd., Begumpet Air Port, Secunderabad (Dn.). (1866)

Paramasivan, Subramania, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Santhibhuwan", Chalapuram P.O., Calicut. (67)

†Parameswaran, Alyalam Sundaram, B.A., G.D.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd., Cochin. (415)

Paranjape, Vishnu Ganesh, A. (1-7-49), 40, Shri Krishna Niwas, Mangalwadi, Girgaon, Bombay—4. (1057)

†Parasurama Iyer, Trichur Subramania Iyer, A. (1-7-49), Dy. Accountant-General, Posts & Telegraphs, Old Secretariat, Delhi. (304)

Parasuraman, S., A. (1-7-49), V. S. Aiyar & Co., 363, Esplanade, Madras—1. (1099)

Pardiwalla, Bomanshaw Nadirshaw, B.Com., LL.B., A. (1-7-49), F. (10-1-51), Kalyaniwalla & Mistry, 32, Apollo Street, Fort, Bombay. (705)

Parekh, Chandrakant Vitthaladas, G.D.A., A. (1-7-49), F. (16-8-49), Chandrakant & Co., 210, Sir Vitthaladas Chambers, 16, Apollo Street, Fort, Bombay. (598)

Parekh, Jayant Manibhai, B.Com., A. (16-2-52), C/o Shri C. M. Parekh L.N.H.O. Blocks, 3, Chowpatty Road, Bombay—7. (2156)

†Parelwalla, Hiraaji Jamshedji, A.S.A.A., A. (8-9-50), 602-C Dossan Manzil, Lady Jehangir Road, Matunga, Bombay—19. (1865)

Parikh, Amratlal Kashandas, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Devidas Vitthaladas & Co., Sir Vitthaladas Chambers, 16, Apollo Street, Fort, Bombay—1. (60)

Parikh, Babubhai Ambalal, B.Com., A. (8-11-50), Vasant Vilas, 4th Floor, Benham Hall Lane, Girgaum, Bombay—4. (1892)

Parikh, Chandrakant Ochhavilal, B.Com., A. (31-10-51), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1. (2100)

Parikh, Lalbhai Lalooabhai, B.Com., A. (19-7-50), Motilal Hirabhai Market, Station Road, Ahmedabad. (1804)

Parikh, Madhuvandas Natwarlal, B.Com., A. (26-2-52), C/o Shri Sha Navnitlal Purshottamdas, 112, Kansara Chawl, Bombay—2. (2166)

**Parikh (S. R.) & Co.**, (S. R. Parikh), Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay.

Parikh, Shantilal Ranchhodlal, G.D.A., A. (1-7-49), F. (16-8-49), **S. R. Parikh & Co.**, Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay. (328)

Parker, Walter Edmund, A. (1-7-49), **Price Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1381)

Parmar, Deychand Hargovind, G.D.A., A. (1-7-49), F. (16-8-49), **Nanubhai & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay—1. (508)

**Parmarthi (R. K.) & Co.**, (R. K. Parmarthi), 59/40, Birhana Road, Kanpur.

Parmarthi, Ram Krishna, B.Com., A. (18-4-50), **R. K. Parmarthi & Co.**, "Vishwambhar Bhawan", 59/40, Birhana Road, Kanpur. (1700)

†**Parmeswara Rao, A. K.**, B.A., B.Com., A. (23-8-50), 315, Mint Street, Madras—1. (1848)

Parnandi, Ram Mohan Rao, A. (1-7-49), 161-A, Rash Behari Avenue, Calcutta—19. (509)

†**Parthasarathi, Negapatam Rengaswami** Aliyengar, B.A., A. (1-7-49), with **Fraser & Ross**, Post Box No. 1352, Madras. (604)

Parthasarathi, Parankusam, G.D.A., A. (1-7-49), F. (16-8-49), Main Road, Berhampore, Ganjam Dt. (320)

Parthasarathy, Nallan Chakravarthy, M.A., A. (3-12-51), with **N. C. Rajagopal & Co.**, Agraharam Street, Erode.—(2116)

Parulekar, Sreepad Rajaram, B.Sc., A. (1-7-49), 15, Nikadwari Lane, Girgaum, Bombay—4. (1355)

**Parulkar (J.K.) & Co.**, (B. V. Warerkar & P. D. Dalal), Navi Peth, Jalgaon, also at Dhulia.

Patankar, Manohar Keshav, B.Com., A. (1-7-49), **Bal & Patankar**, 48, Budhwar Peth, Poona—2. (1241)

Patel, Ambalal Kalidas, B.Com., A. (5-4-50), **Ambalal Patel & Co.**, 4th Floor, Meadows House, Meadows Street, Fort, Bombay. (1693)

**Patel (B. H.) & Co.**, (B. H. Patel & R. B. Seth), Kaka building, Opp. Edward Cinema, Kalbadevi Road, Bombay

**Patel (B. H.) & Co.**, (B. H. Patel), B-10-717, Residency Road, Hyderabad (Dn.), also at Nanded & Gulbarga.

Patel, Bhailal Haribhai, A. (1-7-49), F. (16-8-49), **B. H. Patel & Co.**, Kaka Building, Opp. Edward Cinema, Kalbadevi Road, Bombay. (799)

†**Patel, Bhupendra Mathurbhai**, B.Com., A. (11-7-50), 10, Swastik Society, Ahmedabad 9. (1790)

**Patel (C. S.) & Co.**, (C. S. Patel), Vakil Buildings, Khadia, Char Rasta, Ahmedabad.

Patel, Chaturbhai Shankarbhai, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **C. S. Patel & Co.**, Vakil Building, Khadia, Char Rasta, Ahmedabad. (20)

Patel, Dahyabhai Bhogilal, B.Com., A. (1-7-49), **Patel Mankad & Co.**, Bhadra, Ahmedabad. (1485)

†**Patel, Dayabhai Shankerbhai**, B.Com., G.D.A., A. (1-7-49), D. S. Patel & Co., 42 Mogul Street, Rangoon. (Burma). (241)

**Patel & Gharaiya**, (S. M. Patel & K. I. Gharaiya), Byramji Mansion, Sir P. M. Road, Fort, Bombay, also at Surat.

Patel, Goverdhanbhai Somabhai, B.Com., A. (14-9-50), with **Nagindas & Maneklal**, Reid Road, Railwayपुरा, P.B. No. 1057, Ahmedabad—2. (1870)

Patel, Haribhai Ashabhai, G.D.A., A. (1-7-49), F. (22-8-50), **Haridas & Co.**, Noble Chambers, Parsi Bazar Street, Fort, Bombay. (336)

†**Patel, Jamshed Peshotan**, A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Fort, Bombay. (1062)

†**Patel, Jehangir Hormusji**, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), "Ranjit Vilas", Dadyseth Road, Chowpatty, Bombay. (110)

Patel, Kantilal Vallabh, B.Com., A. (19-12-49), **Apaji Amin & Co.**, 3120/2, Gandhi Road, Ahmedabad. (1635)

†**Patel, Kanubhai Motibhai**, B.Com., A. (1-9-50), P.O. Box 1684, Nairobi (Kenya). (1857)

†**Patel, Keshavbhai Lalbhai**, A. (1-7-49), John Cumming & Co., Post Box No. 327, Station Road, Kisumu. (Kenya) Colony. (819)

**Patel (M.B.) & Co.**, (M. B. Patel), 394, Lamington Chambers, Lamington Road, Bombay—4.

**Patel (M. G.) & Co.**, (M. G. Patel), Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort Bombay—1.

Patel, Mahijibhai Gulabbhai, A. (1-7-49), F. (16-8-49), **M. G. Patel & Co.**, Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort, Bombay. (612)

†**Patel, Manibhai Ambala**, A. (1-7-49), D. S. Patel & Co., 42, Mogul Street, Rangoon. (Burma). (791)

Patel, Manilal Bhulabhai, B.Com., A. (1-7-49), F. (16-8-49), **M. B. Patel & Co.**, 394, Lamington Chambers, 3rd Floor, Lamington Road, Bombay—4. (891)

**Patel Mankad & Co.**, (D. B. Patel & J. G. Mankad), Bhadra, Ahmedabad, also at Rajkot.

Patel, Prabhudas Bhailal, A. (6-7-50), Sonawala Refinery, Tardeo, Bombay—7. (1784)

†**Patel, Pranjivandas Baldevdas**, B.Com., LL.B., A. (5-11-51), 525, Moti Hamams' Pole, Ghee Kanta, Ahmedabad. (2105)

**Patel (R. A.) & Co.**, (R. A. Patel), 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation, Bombay—1.

Patel, Rabindranath Ambalal, F.S.A.A., A. (1-7-49), F. (16-8-49), **R. A. Patel & Co.**, 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation, Bombay—1. (761)

†**Patel, Rambhai Ambalal**, B.A., G.D.A., A. (1-7-49), C/o The Bombay Steam Navigation Co., Ltd., 100, Frere Road, Bombay—9. (1517)

**Patel (R. B.) & Co.**, (R. B. Patel), 25, Parsee Bazar Street, Fort, Bombay—1.

Patel, Ranchhodbhai Vallabh, B.A., A. (1-7-49), C/o Flimistan Ltd., 11/13, Horniman Circle, Botawala Building, Fort, Bombay. (965)

Patel, Raojibhai Bhailal, B.Sc., A. (1-7-49), F. (3-11-51), **R. B. Patel & Co.**, 25, Parsee Bazar Street, Fort, Bombay—1. (1069)

Patel, Rustom Jehangiri, A. (1-7-49), 78, Bhivandi Lodge, Lamington Road, Bombay. (739)

Patel, Shantilal Maganlal, A. (1-7-49), F. (12-1-50), **Patel & Gharaiya**, Byramji Mansion, Sir Phirozeshah Mehta Road, Fort, Bombay. (887)

Patel, Vinubhai Umedbhai, B.Com., A. (6-7-51), with **Chandabhoj & Jassoobhoj**, Advani Chambers, Sir P. M. Road, Fort, Bombay. (2039)

†**Patell, Jehangir Jamshedji Kavasji**, A. (1-7-49), C/o The Western India Automobile Association, Indian Merchants Chamber, Near Churchgate Reclamation, P.O. Box 211, Bombay. (346)

Patwardhan, Rajaram Hari, A. (18-7-51), **H. S. Sobony & Co.**, 340, South Kasha, Sholapur. (2041)

Paul, Anil Madhab, B.Com., A. (5-7-50), **B. N. Mukerjee & Co.**, 8/2, Hastings Street, 2nd Floor, Room No. 21, Calcutta—1. (1779)

†**Paul, Chandrakanta**, B.Com., G.D.A., A. (27-6-50), Commercial Tax Officer, West Bengal, 19, British Indian Street, Calcutta. (1773)

**Paul & Rudra**, [A. B. Rudra & N. L. Chaudhuri (partner for Calcutta only)], No. 3, West Gumtee, Jalaluri, also at Calcutta.

†**Pavri, Edulji Cavasji**, B.Com., A. (1-7-49), C/o Greaves Cotton & Co., Forbes Street, Bombay—1. (560)

†**Pavri, Jal Rustomji**, B.A., A. 28-11-50, C/o The Gaekwar Mills Ltd., 79/91, Mehta House, Apollo Street, Fort, Bombay—1. (1910)

†**Pavri, Noshir Jamshedji**, A.S.A.A., A. (1-7-49), Controller of Accounts, Air India Ltd., Bombay Air Port, Santa Cruz (East), Bombay—25. (1529)

**Pavri (P. R.) & Co.**, (P. R. Pavri), Esmail Building, 1st Floor, Hornby Road, Fort, Bombay.

Pavri, Phiroz Rustomji, G.D.A., A. (1-7-49), F. (31-7-50), **P. R. Pavri & Co.**, Esmail Building, 1st Floor, Hornby Road, Fort, Bombay. (199)

Paymaster, Nariman Ruttonji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (97)

†**Peat, Charles Urie**, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1359)

†**Peat, Henry**, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1362)

Peat, Roderick Mackay, M.A., A. (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1175)

†Peat, Sir William Henry, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1174)

Peerbhoy, Adamji P., A. (1-7-49), F. (7-6-50), **Ahmed B. Khan & Co.**, 67-69, Dada Manzil, Mohaned Ali Road, Bombay—3. (839)

†Pendse, Mahipati Trimbak, A. (20-12-50), "Sudarshan", 3rd Floor, Shivaji Park Road No. 3, Dadar, Bombay—28. (1922)

Percival, Stanley William, A. (1-7-49), **Ford, Rhodes, Parks & Co.**, Tower House, Chowringhee Square, Calcutta. (1372)

†Peterson, Greville Derek, F.C.A. (Ireland), A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co., of India Ltd., Burmah-Shell House, Esplanade, Madras, (1465)

Phadke, Ramchandra Shankar, B.Com., A. (10-7-50), Shastri Hall, Bungalow, Tardco Road, Bombay—7. (1789)

†Phene, Prabhakar Mangesh, A. (1-7-49), 41/D, Ambewadi, Girgaum, Bombay. (1451)

†Phillippos, A., B.A., Squadron Leader, A. (1-7-49), Senior Accounts Officer, No. 2, G.T.S., I.A.F. Sqn., P.O. Tambaram via Madras. (1548)

**Pithawalla (B. M.) & Co.**, (B. M. Pithawalla), 326, Mahatma Gandhi Road, Poona—1.

Pithawalla, Bomanshaw Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Pithawalla & Co.**, 326, Mahatma Gandhi Road, Poona—1. (494)

Pocha, Sorab P., A. (27-8-49), **Sorab P. Pocha & Co.**, Dantra House, Barrow Road, Apollo Bunder, Bombay. (1584)

Poddar, Manindra Chandra, A. (1-7-49), F. (23-1-51), **Shaha & Co.**, 10, Old Post Office Street, Calcutta—1. (1018)

Polishwala, Nariman Ardeshir, G.D.A., A. (1-7-49), F. (21-2-51), Victoria Building, Parsi Bazar Street, Fort, Bombay. (513)

†Postwala, Nari Merwanji, B.Sc., A.S.A.A., A. (1-7-49), Nariman Dalal Desai & Co., 51, Forbes Building (2nd Floor), Dunnoly Road, Karachi. (Pakistan). (1333)

†Potl. M. Venkitachalam, B.A., B.L., A. (28-5-51), Authorised Official & Income-tax on Special Duty, Trivandrum Circle, Trivandrum. (2004)

Prabhakaran, S., B.A., B.Com., A. (18-8-51), C/o Shri C. D. Sridhara Prabhu, M.A., B.L., Karikkamuri Cross Road, Ernakulam. (2053)

Prabhu, Balakrishna Rama, A. (1-7-49), 260, Laxmi Court, Near Vadala Station, Bombay—19. (1272)

Pradhan, Ramakant Laxman, B.Com., A. (28-8-51), "Bhau Bag", Top Floor, Wadhavkar's Bungalow, Gokhale Road, Thana. (Bombay). (2067)

Prag Dutta, B.Com., A. (1-7-49), Arun Nivas, Birhana Road, Kanpur. (1251)

†Prager, Hubert Norris, A. (1-7-49), C/o Steel Bros. & Co., Ltd., 8, Netaji Subhas Road, Calcutta—1. (1337)

**Prakash (S.) & Co.**, (S. P. Marwaha), 16/90, Connaught Circus, New Delhi.

Prasada Rao, Cheruvu, G.D.A., A. (1-7-49), F. (16-8-49), Maharani Peta, Vizagapatam. (243)

**Price (R. G. N.) & Co.**, (R. G. N. Price), 202, Mount Road, P.O. Box No. 335, Madras—2.

Price, Ronald Geoffrey Noel, B.Sc. (Lond.), A. (1-7-49), F. (11-9-50), **R. G. N. Price & Co.**, "Simpson Buildings", 202, Mount Road, Madras—2. (325)

**Price, Waterhouse, Peat & Co.**, (T. B. Robson, W. E. Parker, R. M. Peat, R. G. Leach, G. R. Crooks, R. U. Fuller, A. H. Just & K. J. H. Hartley), B-4, Clive Buildings, Calcutta, also at Kanpur.

Pujara, Vibhukumar Nanlal, B.Com., A. (15-2-51), Manek Chawh, Ahmedabad. (1954)

†Puranik, Gopal Krishna Gundora, B.A., A. (1-7-49), F. (16-8-49), Assistant Collector of Sales-tax, Bombay Circle, Sprott Road, Ballard Estate, Bombay—1. (611)

**Purushottam (B.) & Co.**, [B. Purushottam, N. L. Narasimha Rao & A. C. Narayanan (partner for Bangalore only)], 2/19, Armenian Street, G.T., Madras, also at Prodaatur, Nizamabad & Bangalore.

**Purushottam, Batchu**, G.D.A., A. (1-7-49), F. (16-8-49), **B. Purushottam & Co.**, 2/19, Armenian Street, G.T., Madras—1. (59)

†Pye, John Mitchell, O.B.E., A.S.A.A., A. (1-7-49), 4, Mangoe Lane, Calcutta. (412)

Raghavan, Gopalachari, A. (10-4-51), with **Row & Pal**, 12, Thambu Chetty Street, Madras—1. (1979)

†Raghavan, K., A. (1-7-49), Suit No. 31/F, Hindustan Building, Corporation Place, Calcutta—13. (897)

Raghavendra Rao, Mysore Narasimhamurthi, G.D.A., A. (1-7-49), F. (3-11-51), Block 3, 1st Floor, Vishvesvar Bhawan, Matunga G.I.P., Bombay 19. (820)

Raghavendra Rao, Palladam Nagaraja Rao, A. (1-7-49), **C. P. Hariachar & Co.**, "Padmalaya", Telugu Brahmin Street, Coimbatore. (1075)

Raghunathan, V., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street, Madras. (769)

†Raghupathi, T. R., A. (1-7-49), C/o Port Commissioners' Office, 15, Strand Road, Calcutta. (700)

Raha, Rames Chandra, B.A., A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (789)

Rai, Raghu Nath, G.D.A., A. (1-7-49), F. (16-8-49), **S. P. Chopra & Co.**, 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (552)

**Raiji (N. M.) & Co.**, (N. M. Raiji & V. N. Raiji), Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay.

Raiji, Naishadh Maganrae, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **N. M. Raiji & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (6)

†Raiji, Parikshit Maganrai, B.A., G.D.A., A. (1-7-49), North Avenue, East Tagore Road, Juhu, P.O. Santa Cruz, Bombay. (89)

Raiji, Vasant Naishadh, B.Com., A.S.A.A., A. (1-7-49), F. (3-3-50), **N. M. Raiji & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (974)

**Raj K. Tandon & Co.**, (R. K. Tandon), Dharamapura Street, Delhi.

**Raj (S. G.) & Co.**, (S. Govindaraj), Opposite Head Police Station, Sultan Bazar, Hyderabad (Dn.).

Rajadhyaksha, Sadashiv Vithal, A. (5-7-50), C/o Forbes Forbes Campbell & Co., Ltd., Forbes Building, Home Street, Fort, Bombay. (1780)

Rajagopal, A. N., A. (1-7-49), **Nataraja Iyer & Co.**, Abid Road, P. B. No. 157, Hyderabad (Dn.). (1458)

**Rajagopal (N. C.) & Co.**, Agraharam Street, Erode.

Rajagopal, Nallam Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), **N. C. Rajagopal & Co.**, Agraharam Street, Erode. (156)

Rajagopalacharya, M. K., A. (1-7-49), F. (16-8-49), P. O. Box 1407, Madras—17. (1565)

**Rajagopalan (A. K.) & Co.**, (A. K. Rajagopalan), 117, Royapettah High Road, Mylapore, Madras.

Rajagopalan, Assikadu Krishnier, G.D.A., A. (1-7-49), F. (16-8-49), **A. K. Rajagopalan & Co.**, 117, Royapettah High Road, Mylapore, Madras. (436)

†Rajagopalan, Conjeevaram, G.D.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta—1. (334)

Rajagopalan, R., A. (1-7-49), 114, Agraharam Street, Erode. (684)

Rajagopalan, S. B.A., A. (15-2-51), **Shankar & Rajagopal**, No. 4, Commanding Officer's 1st Lane, West Masi Street, Madhurai. (1955)

†Rajagopalan, Srinivasayyar, G.D.A., A. (1-7-49), C/o Motor Industries Co., Ltd., 13, Haddows Road, Madras—6. (549)

Rajagopalan, Tiruvadi Swaminatha, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Aiyar & Co.**, 183, Mount Road P.O., Madras—2. (165)

†Rajagopalan, V., B.A., A. (23-12-50), 6, Abdul Gaffar Khan Road, Mathurai. (1925)

Rajam Aiyar, R. N., A. (1-7-49), F. (16-8-49), 20, East Mada Street, Mylapore, Madras. (10)

†Rajam, S., G.D.A., A. (27-2-51), Murray & Co., 5, Thambu Chetty Street, Madras—1. (1962)

Rajamany, Muthusamy, G.D.A., A. (1-7-49), F. (16-8-49), Balalayam, Shivajinagar, Tanjore. (88)

Rajan, Nallam Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), 7/70-D, Jail Road, Coimbatore. (130)

Rajanna, Bodapati, G.D.A., A. (1-7-49), F. (16-8-49), 3, Thambu Chetty Street, Madras—1. (607)

**Rajaram & Co.**, (K. Rajaram), 97, Chirag Ali Lane, Hyderabad (Dn.).

Rajaram, Krishnaswamy, G.D.A., A. (1-7-49), F. (29-11-50), **Rajaram & Co.**, 97, Chirag Ali Lane, Hyderabad (Dn.). (240)

Rajaram, V., A. (1-7-49), F. (22-6-50), **C. C. Reddy & Co.**, 47, Thambu Chetty Street, G.T., Madras. (934)

Rajaratnam, Kannandahalli V., G.D.A., A. (1-7-49), F. (16-8-49), 9/9, Broadway, Madras. (418)

**Rajarshi (D. K.) & Co.**, (D. K. Rajarshi), Manegil Wadia Building, 1st Floor, Mahatma Gandhi Road, Bombay—1.

Rajarshi, Dattatray Keshav, A. (14-2-52), **D. K. Rajarshi & Co.**, Manekji Wadia Building, 1st Floor, Mahatma Gandhi Road, Bombay—1. (2141)

**Rajendra & Co.**, (Rajendra Singh), Nai Sarak, Delhi.  
†Rajendranath, B.A. (Com.) (Hons.), Flg. Off., A. (2-11-49), Central Vista, I.A.F. Officers' Mess, Queensway, New Delhi. (1617)

Rajendra Singh, B.A. (Com.), A. (30-1-52), **Rajendra & Co.**, Nai Sarak, Delhi. (2128)

Rai Guru, Gopal Balkrishna, A. (20-12-50), C/o The Associated Cement Companies Ltd., 1, Queen's Road, Fort, Bombay—1. (1919)

Rajkumar, B.A., (Com.), A. (21-4-50), Officers' Flat No. 151, Shan Nagar, Lodhi Estate Road No. 2, New Delhi—3. (1701)

†Rajmachikar, Mahadev Dattatraya, B.A., LL.B., A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Building, Apollo Street, Fort, Bombay. (902)

**Raju & Co.**, (T. S. Raju), 417, North Masi Street, Madhurai.

**Raju (P. V. S.) & Co.**, (P. V. S. Raju), Masulipatam.  
Raju, T. S., B.Com., A. (21-8-51), **Raju & Co.**, 417, North Masi Street, Madhurai. (2061)

Rakshit, Bibhuti Bhuson, B.Com., A. (1-7-49), 233/1-B, Upper Circular Road, Calcutta—4. (972)

**Rallan (B. M.) & Co.**, (B. M. Rallan), 1/1581, Court Compound, Kashmere Gate, Delhi.

Rallan, Balkishan Mohrimal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Rallan & Co.**, 1/1581, Court Compound, Kashmere Gate, Delhi. (316)

†Ramabadrar, Gopalachariar, A. (5-7-50), C/o Hercules Insurance Co., Ltd., 16, Haro Street, Calcutta—1. (1777)

†Ramachandra Ayyar, H., B.A., A. (1-7-49), C/o Prithvi Insurance Co., Ltd., P.B. No. 76, Madras. (1047)

Ramachandra, Cype Ramaiya, B.A., A. (21-3-50), 165, III Main Road, Malleswaram, Bangalore—3. (1658)

Ramchandra Iyer, G. S., G.D.A., A. (1-7-49), F. (16-8-49), Kalpathi P.O., Palghat. (306)

Ramachandra Iyer, T. S., M.A., A.S.A.A., A. (1-7-49), No. 3, Saradapuram, Mylapore, Madras—4. (1462)

Ramachandran, Alagari Narayana, G.D.A., A. (1-7-49), C/o Chandra Foundries, 55, Basin Bridge Road, Washermanpet, Madras—21. (1040)

†Ramachandran, D., B.Sc., A. (1-7-49), F. (11-12-50), with **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354, G.T., Madras. (773)

**Ramachandran (P. V.) & Co.**, (P. V. Ramachandran, F. N. Venkatasubramanian), "Sankaranilayam", Sripuram, Tinnevely Junction, also at Madhurai.

Ramachandran, P. V., A. (1-7-49), F. (16-8-49), **P. V. Ramachandran & Co.**, "Sankaranilayam", Sripuram, Tinnevely Junction. (742)

Ramachandran, S., A. (1-7-49), 14, Bhavani Shankar Rao Street, Pollachi. (589)

Ramachandran, Subramania, G.D.A., A. (1-7-49), No. 2, Tejani House, Opp. Koliwada Station, Bombay 22. (1021)

Ramachandra Rao, Kuchimanchi, G.D.A., A. (1-7-49), F. (16-8-49), Innispet, Rajahmundry. (387)

**Ramachandra Rao (P.) & Co.**, (P. Ramachandra Rao and C. R. Loganathan), Arundelpet, 7th Line, Guntur, also at Secunderabad, Madras & Warangal.

Ramachandra Rao, Pottury, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **P. Ramachandra Rao & Co.**, Kingsway, Secunderabad (Dn.). (439)

Ramachandriah, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), 55/A, Trunk Road, Nellore. (423)

**Ramadhyani (B. K.) & Co.**, (B. K. Ramadhyani), 34, 3rd Cross Road, Basavangudi, Bangalore—4.

Ramadhyani, Badarinarayan Kalkunte, B.Sc., A. (1-7-49), F. (16-8-49), **B. K. Ramadhyani & Co.**, 34, 3rd Cross Road, Basavangudi, Bangalore. (595)

†Ramadoss, Dronamraju, B.A., A. (1-7-49), C/o The Osmanshahi Mills Ltd., The Azam Jahi Mills Ltd., 159, Gunfoundry Road, Hyderabad (Dn.). (1225)

†Ramaiah, A. K., B.A., A. (1-7-49), 27, Venkatarangam Pillai Street, Triplicane, Madras—5. (719)

†Ramakrishna, Chathapuram Sahasranama, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Villas", Lalithanagar, Mylapore, Madras. (472)

Ramakrishna, Mathur Sankaraier, G.D.A., A. (1-7-49), No. 3, Annaswamy Mudaliar Road, Bangalore—1. (526)

†Ramakrishna, S., B.A., A. (16-9-51), 1-A, Maharani Chinnamba Road, Teynampet P.O., Madras—18. (2077)

**Ramakrishna (V. M.) & Co.**, 118, Armenian Street, Madras—1.

Ramakrishna, Vemur Masilaman, A. (1-7-49), F. (1-9-51), **V. M. Ramakrishna & Co.**, 118, Armenian Street, Madras—1. (1065)

†Ramakrishnan, Rajagopala Iyer, A. (1-7-49), C/o Easun Engineering Co., Ltd., 5-7, Second Line Beach, Madras—1. (905)

Ramalingam, Chatta, G.D.A., A. (1-7-49), F. (16-8-49), 19, Venkatachala Mudali Street, Park Town, Madras. (811)

Ramalingam, C. S., A. (1-7-49), **Roy & Bagchi**, 8/2, Hastings Street, Calcutta—1. (895)

†Ramamurti, Swamimali Kalyana, B.Com., A. (1-7-49), Chief Accountant, Andhra Power System, Government Electricity Department, Vijayawada—2. (1111)

**Raman & Chellappa**, (K. B. Ramasubramaniam & S. Chellappa), 12/13, Angappa Naick Street, Top Floor, Madras—1.

**Raman & Sarma**, (K. Venkataraman & V. Krishnaswami), 30, Durgalaya Road, Tiruvarur, also at Madras.

Raman, Tattamangalam Subramania Iyer, G.D.A., A. (1-7-49), C/o Forest Industries (Travancore) Ltd., Alwaye. (211)

**Ramanand Aiyar (S.) & Co.**, (S. Ramanandham), Tropical Insurance Buildings, 'H' Block, Connaught Circus, New Delhi.

Ramanandham, S., A. (1-7-49), **S. Ramanand Aiyar & Co.**, Tropical Insurance Buildings, 'H' Block, Connaught Circus, New Delhi. (1217)

Ramanathan, A. N., A. (1-7-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157, Hyderabad (Deccan). (1145)

**Ramanathan (K.) & Co.**, (K. Ramanathan), 20, Third Street, Gopalapuram, Cathedral P.O., Madras.

Ramanathan, K., B.A., A. (1-7-49), **K. Ramanathan & Co.**, 20, Third Street, Gopalapuram, P.O. Cathedral, Madras—6. (1124)

†Ramanathan, N. S., B.Com., A. (1-7-49), 64, Nungambakam High Road, Madras—6. (1486)

Ramanayya, Duggisetty Venkata, B.A., A. (7-11-51), W-5/303 (Upstairs), Srirangarajapuram Road, Nellore. (2106)

**Ramanlal G. Shah & Co.**, (J. M. Shah & R. R. Shah), Sankdi Sheri, Ahmedabad.

†Ramanujam, C.S., B.A., A. (28-3-51), Accountant, Vanjinad Matches & Industries Ltd., Mudichal, Perumbavoor P.O., Via Alwaye. (1977)

Ramanujam, Komandur, B.A., A. (25-7-50), with **K. V. Narasimban & Co.**, Pentland Hospital Road, Vellore. (1811)

**Ramanujam (N.) & Co.**, (N. Ramanujam), Srinivasapuram, Karur.

Ramanujam, N., B.A., A. (1-7-49), **N. Ramanujam & Co.**, Srinivasapuram, Karur. (1492)

†Ramanujan, K. R., B.Sc., A. (1-7-49), C/o Parry & Co. Ltd., Mercantile Buildings, Lall Bazar, Calcutta. (1482)

Ramanujan, N., A. (1-7-49), No. 24, Jeera, Secunderabad (Dn.). (655)

†Ramanuja Rao, Ganginedy Venkata, B.A., A. (1-7-49), F. (11-12-50), with **Brahmayya & Co.**, Vijayawada. (656)

**Rama Rao & Co.**, (T. Rama Rao), 4, Nafees Chambers Annexe, Carnac Road, Bombay—1.

Ramarao, Turaga, A. (1-7-49), **Rama Rao & Co.**, 4, Nafees Chambers Annexe, Carnac Road, Bombay—1. (1045)

Ramaratnam, Venkatarama, G.D.A., A. (1-7-49), 7-A, Abirramapuram 4th Street, Teynampet Post, Madras. (284)

Ramasubba Aiyar, Alvarakuchi Venkatasubbaiah, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (20-4-50), 5, Thambu Chetty Street, Madras—1. (80)

Ramasubramanian, K., B.A., A. (11-10-50), with **P. S. Subramania Iyer & Co.**, 13/1, Narasimha Raja Road, Bangalore City. (1879)

Ramasubramanian, K. B., B.A., A. (1-7-49), **Raman & Chellappa**, 12-13, Angappa Naick Street, Top Floor, Madras—1. (1320)

Ramasubramanian, V., B.Sc., A. (1-7-49), with **P. S. Subramania Iyer & Co.**, 61-A, South Rajah Street, Tuticorin. (1435)

Ramaswami, R., B.A., A. (1-7-49), 128/1188, Cherry Road, Salem. (1077)

Ramaswami, Shermadevi Yegnaswami, B.A., G.D.A., A. (1-7-49), Chief Accountant, Ruby General Insurance Co., Ltd., 21, Daryaganj, Delhi. (950)

Ramaswami Aiyar, N. S., A. (1-7-49), F. (16-8-49), "Rama Bhavan", Jail Road, Coimbatore. (883)



Ramaswami Ayyangar, Asur, B. Com., G.D.A., A. (1-7-49), F. (16-8-49), No. 148, "Dayasadan", Vani Vilas Road (North Road), P.O. Basavangudi, Bangalore—4. (175)

Ramaswamy, Cadambi Venkatachar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Y.M.I.A. Building, Armenian Street, Madras. (291)

†Ramaswamy, Dharmaraja, A. (1-7-49), Aiyar & Co., Negris Building, York Street, Colombo—1. (Ceylon). (1143)

Ramaswamy, Manayasi Rengaswami, A. (1-7-49), 5, Venkataswamy Rowth Street, Seenian Thottam, Erode. (1483)

Ramaswamy, Mandakolathor Subramonia, B.A., G.D.A., A. (1-7-49), C/o T. Stanes & Co., Ltd., Coimbatore. (221)

Ramaswamy, Sekharipuram Venkatachala, A. (1-7-49), Accountant, Standard Vacuum Oil Co., P.O. Box. 355, Bombay—1. (1411)

Ramaswamy, Venkatachala, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 26, Nainiappa Mudaly Street, Vellore. (386)

Ramaswamy Iyer, Mathur Sankara Iyer, A. (18-8-50), C/o T. Stanes & Co., Ltd., P.B. No. 12, Coimbatore. (1833)

Ramaswamavva, Yanamandram, G.D.A., A. (1-7-49), F. (16-8-49), Yanamandram House, 4, Lake View Road, Mambalam, Thyagarayanagar Post, Madras. (168)

Ramavenkatasubramaniam, P. R., B.A., A. (8-3-51), "Lakshmi Nilayam", Andersonpet P.O. (Kolar Gold Fields). (1970)

Rameshchandra & Dhirajlal, (D. B. Shah & R. S. Shah), 1st Floor, Delhiwala Building, Opp. English Cinema, Panchkuva, Ahmedabad—1.

Ramlal, Harihara Iyer, B.A., A. (1-7-49), No. 61, Chandrasekarapuram, Worur, Tiruchirapalli. (1079)

†Ram, Krishnaier, B.Sc., A. (2-6-51), Income-tax, Officer, City Circle I, Madras. (2011)

Randeria, Bhagwandas Chhaganlal, B.Com., A. (1-7-49), C/o New India Assurance Co., Ltd., Esplanade Road, Fort, Bombay. (957)

Rane (D. R.) & Co., (D. R. Rane), New Peth, Jalgaon. Rene, Deoram Rango, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), D. R. Rane & Co., New Peth, Jalgaon. (502)

Rangamani, Laxminarasimhan, A. (8-3-51), A. M. Ubaldulla & Co., 5, Markaya Labhai Street, Harbour Dn, Madras—1. (1969)

Ranganathan (M. C.) & Co. (M. C. Ranganathan), 291, Linghi Chetty Street, Madras—1.

Ranganathan, Meddoor Coomandoor, A. (1-7-49), F. (16-8-49), M. C. Ranganathan & Co., 291, Linghi Chetty Street, G.T. Madras. (762)

Ranganathan, Sambasiva, B.A., G.D.A., A. (1-7-49), F. (26-1-50), Post Box No. 17, Kodiyalball, Mangalore—3. (262)

Ranganathan, Soundararaja, G.D.A., A. (1-7-49), F. (16-8-49), 50, Tholasingaperumal Koil Street, Triplicate, Madras. (139)

†Ranganath, T. S., B.Sc., A. (22-7-50) C/o Associated Tube Wells Ltd., Bettiah, Champaran Distt. (1807)

Rangaratnam, M. R., B.Sc., A. (1-7-49), with K. Venkatachalam Aiver & Co., 515, Avenue Road, Bangalore—2. (1278)

Rangaswami, D. V., A. (1-7-49) with P. Ramachandra Rao & Co., 330, Thambu Chetty Street, Madras. (1078)

Rangaswami, K. E., B.Sc., A. (1-7-49), S. Narayana Iyer & K. E. Rangaswami, 27, West Chitral Street, Madhurai. (1287)

Rangaswamy, D. A. (7-9-50), 10, Norton First Lane, Mandavali, Mylapore, Madras. (1863)

†Rangaswamy, Thiruvellore Thattai, M.A., A. (24-9-49), 16/2, Naveroji Street, Chetput, Madras—10. (1602)

Rangaswamy, Veerappa, A. (19-6-51), No. 4, Anegundi Lane, Kilari Road, Bangalore City. (2023)

Rangaswamy Iyengar, Sitaram, G.D.A., A. (1-7-49), F. (16-8-49), S. R. Swamy & Co., No. 6, East Car Street, Dindigul. (300)

Rangnekar, Gangadhar Vishnupant, B.Com., A. (1-7-49), 34, Topkhana Lane No. 2, Indore City. (980)

†Ranken, Francis, A. (1-7-49), C/o Jessop & Co., Ltd., 63, Netaji Subhas Road Calcutta—1. (1252)

Rao & Co., (P. V. Rao), "Sitampeta", Rajahmahendravaram.

Rao, A. Gopalakrishna, B.Com., A. (3-10-50), A. Gopalakrishna Rao & Co., B-4/235, Kandaswamy Garden, Sultan Bazar, Hyderabad (Dn.). (1873)

Rao, Adige Umanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Canara High School Road, Kodailball Post, Mangalore—3. (353)

Rao (K. S. V.) & Co., (K. S. V. Rao), Mustafa Building, Sir Phirozeshah Mehta Road, Fort, Bombay.

Rao, Kota Virabhadra, B.Com., A. (1-7-49), with Brahmayya & Co., Poorna Theatre Buildings, Vizagapatam. (1339)

Rao, M. Ramachandra, B.A., A. (1-7-49), Welcome Hotel, 257, Frere Road, Fort, Bombay—1. (1433)

Rao, P. Gopalakrishna, B.Sc., A. (26-9-49), Pangal House, Kodialball Post, Mangalore—3. (1607)

†Rao, Pathunmdi Venkata, M.A., Plt. Off., A. (1-7-49), R. 184-186, I.A.F. Officers' Central Vista Mess, Queensway, New Delhi. (1460)

Rao & Rao, (K. Madhusudana Rao & K. B. Subba Rao), Bapatla, (Guntur District), also at Eluru.

Rao (S. S.) & Co., (S. Suryanarayana Rao), 7, Kondi Chetty Street, Madras—1.

†Rao, Venkata Ranganatha, G.D.A., A. (1-7-49), 76, Hindu Friends Society, Jogeshwari, Bombay. (1298)

Rao, Y. Gopala, B.A., A. (1-7-49), Gudur (Nellore Dist.). (1233)

Rao, Yerramalli Virabhadra, B.Com., A. (1-7-49), Rowe & Pal, Kotha Agraharam, Vizianagram (Dist. Vizag). (1496)

Rasool, Shariatul, G.D.A., A. (1-7-49), F. (16-8-49), Dohpur Road, Aligarh. (115)

†Raval, Narendraprasad Umiasanker B.A. (Hons.), A. (1-7-49), Income-tax Officer: Class I Grade II, 8, Government Place West, Calcutta—1. (1312)

†Rawal, Harshadroy Giriashanker, B.Com., A. (1-7-49), Padma Kunj, 13, Juhu Road, Santa Cruz (West), Bombay—23. (1042)

Ray & Co., (H. P. Roy & S. C. Ray), P-27, Prinsep Street, Calcutta—13.

Ray, Amitava, B.Sc., A. (1-7-49), 27, Allenby Road, Calcutta—20. (1166)

Ray, Amiya Nath, A. (1-7-49), F. (16-8-49), Ray & Ray, 6, Church Lane, Calcutta—1. (69)

Ray, Anilendu B.Com., A. (1-7-49), Ray & Bhattacharya, 8, Old Post Office Street, Calcutta—1. (1277)

Ray (B. K.) & Co., (B. K. Ray), 14, Bentinck Street, Calcutta—1.

Ray, Basanta Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), B. K. Ray & Co., 14, Bentinck Street, Calcutta. (132)

Ray & Bhattacharya, (A. Ray & R. K. Bhattacharya), 8, Old Post Office Street, Calcutta.

†Ray, Bikas Chandra, A.S.A., A. (25-9-51), Accountant Assam Oil Co. Ltd., Bungalow No. 29, Digboi P. O. (Assam). (2081)

Ray, Bimalansu, B.Com., A. (1-7-49), 16-Q, Dover Lane, Ballygunge, Calcutta. (1445)

Ray, Bimal Chandra, B.Sc., A. (1-7-49), F. (1-4-52), 106/I-C, Hazra Road, Calcutta—26. (747)

Ray, Brajendra Krishna, B.Com., A. (1-7-49), F. (29-5-50), 2 Dalhousie Square East (1st Floor), Calcutta—1. (924)

Ray, Kalidas, B.Com., A. (1-7-49), 31/C, Ramakrishna Samadhi Road, P.O. Narkeldanga, Calcutta. (1163)

Ray, Manindra Kumar, B.Sc., A. (1-7-49), 188/A, Rash Behari Avenue, Calcutta—29. (1392)

†Ray, Nripendra Nath, M.A., B.L., A. (1-7-49), 20, Madan Mitra Lane, P.O. Beadon Street, Calcutta. (1058)

†Ray, Ramesh Chandra, B.Com., A. (1-7-49), 31, Ram Mohan Dutt Road, P.O. Elgin Road, Calcutta—20. (1259)

Ray & Ray, (A. N. Ray), 6, Church Lane, Calcutta—1.

Ray, Subodh Chandra, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 21-B, Lansdowne Place, Ballygunge, Calcutta—29. (884)

Ray Choudhury (N. K.) & Co., (N. K. Ray Choudhury), 111-B, Netaji Subhas Road, Calcutta—1.

Ray Choudhury, Nabendu Kumar, B.Com., A. (16-2-52), N. K. Ray Choudhury & Co., 111-B, Netaji Subhas Road Calcutta—1. (2150)

Ray Moulik & Co., (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.

Ray Moulik, Anindya Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Ray Moulik & Co., 3, Mangoe Lane, Calcutta. (332)

Read (George) & Co., (St. J. Demetrius), Avenue House Chowringhee Square, Calcutta—1.

Reddy (C. C.) & Co., (V. Rajaram & C. C. Reddy), 47, Thambu Chetty Street, Madras.

Reddy, C. Chandrasekhara, G.D.A., A. (24-6-50), F. (22-8-50). **C. C. Reddy & Co.**, 47, Thambu Chetty Street, Madras. (1772)

Reld, Robert, A. (1-7-49). C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1429)

†Rengan, S., B.A., A. (1-7-49), Aiyar & Co., Negril Building, York Street, Colombo—1. (1005)

Renganathan, Seshadri, G.D.A., A. (1-7-49), **S. R. Nathan & Co.**, Plot No. 273/6, Prabha Baug, Deodar Road, Matunga G.I.P., Bombay—19. (711)

Rengaswami, Melappalaiyam Sudarsan, B.A., G.D.A., A. (1-7-49), F. (16-8-49) **M. S. Krishnaswami & Jagannathan**, Tennore High Road, Tiruchirappalli. (181)

†Richards, George Ernest, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London, E. C. 2. (1521)

†Richmond, William John, A. (1-7-49), C/o The Gramophone Co., Ltd., 33, Jessore Road, Dum Dum, Post Box 48, Calcutta. (1118)

Rindani, Mansukhray Jugatray, B.Com., A. (26-6-50). Jai Hind Estates, No. 2, 3rd Floor, Flat No. 6, 50, Cathedral Street, Bombay—2. (1770)

Robson, Thomas Buston, A. (1-7-49), **Price Waterhouse Peat & Co.**, B-4 Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1380)

**Rowe and Pal**, (N. V. Venugopal, A. Krishnamurthi & Y. Virabhadra Rao), 12 Thambu Chetty Street, Madras, also at Berhampur & Vizianagram.

**Roy (A. C.) & Co.**, (A. C. Roy and S. B. Roy), 1-B, Old Post Office Street, Calcutta.

Roy, A. C., B.A., F.S.A.A., A. (1-7-49), F. (16-8-49). **A. C. Roy & Co.**, 1-B, Old Post Office Street, Calcutta. (152)

**Roy (A. M.) & Co.**, (D. Basu & A. K. Chattopadhyay), 1/B, Old Post Office Street, Calcutta.

Roy, Amiya Mohan B.Sc., A.S.S.A., A. (1-7-49), F. (25-9-50), **Mukherji & Roy**, 23, Strant Road, P.B. No. 2595, Calcutta—1. (1547)

†Roy, Anil Kumar, B.A., A. (1-7-49), F. (13-10-49). C/o McLeod & Co. Ltd., Post Box No. 78, 3, Netaji Subhas Road, Calcutta. (580)

**Roy & Bagchi**, (H. Bagchi & C. S. Ramlingam), 8/2, Hastings Street, Calcutta—1.

†Roy, Bhupendra Mohan, M.A., A.S.A.A., A. (1-7-49), 1, Kabir Road, P.O. Kalighat, Calcutta—26. (596)

†Roy, Bibhuti Bhushan, B.A., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1029)

†Roy, Bimala Prasad, B.A., B.L., A. (1-7-49), F. (21-5-51), Registrar of Joint Stock Companies West Bengal, "Eastern Court", P-29, Mission Row Extension, Calcutta. (602)

Roy, Dilbagh, B.A., A.S.S.A., A. (1-7-49), F. (16-8-49), **Roy Malhotra & Co.**, Exchange Road, Srinagar, (Kashmir). (202)

Roy, Hari Prosanna, B.Sc., G.D.A., A. (1-7-49), F. (18-7-50), **Ray & Co.**, P-27, Prinsep Street, Calcutta—13. (339)

**Roy (J. M.) & Co.**, (J. M. Roy), Temple Chambers, 2nd Floor, 6, Old Post Office Street, Calcutta.

Roy, Jitendra Mohan, G.D.A., A. (1-7-49), F. (16-8-49). **J. M. Roy & Co.**, Temple Chambers, 2nd Floor, 6, Old Post Office Street, Calcutta. (363)

**Roy (K. C.) & Co.**, (K. C. Roy), 10, Old Post Office Street, Ground Floor, Right Block, Calcutta—1.

Roy, Kshitish Chandra, M.A. (Com.), A.S.A.A., A. (8-8-50), **K. C. Roy & Co.**, 10, Old Post Office Street, Ground Floor, Right Block, Calcutta—1. (1817)

**Roy (N. K.) & Co.**, P-39, Prinsep Street, P.O. Box No. 33, G.P.O., Calcutta.

Roy, Nripendra Krishna, M.Sc., A.S.A.A., A. (1-7-49), F. (16-8-49), **N. K. Roy & Co.**, P-39, Prinsep Street, P.O. Box No. 33, G.P.O., Calcutta. (238)

**Roy (R. N.) & Co.**, (R. N. Roy), 6, Hastings Street, Lindlie Chambers, 3rd Floor, Calcutta—1.

Roy, Rathindra Nath, B.Com., A. (1-7-49), F. (7-7-51). **R. N. Roy & Co.**, Lindlie Chambers, 3rd Floor, 6, Hastings Street, Calcutta—1. (609)

Roy, Satyabrata, F.S.A.A., A. (1-7-49), F. (16-8-49), **A. C. Roy & Co.**, 1-B, Old Post Office Street, Calcutta. (625)

†Roy, Satyendra Chandra, B.Sc., A. (1-7-49), C/o Airways (India) Ltd., P-37, Mission Row Extension, Calcutta. (643)

**Roychoudhuri & Co.**, (S. K. Roychoudhuri), 244-B, Vivekananda Road, Calcutta—6.

Roychoudhuri, Sudhir Kumar, B.Com., A. (22-5-50), **Roychoudhuri & Co.**, 244-B, Vivekananda Road, Calcutta—6. (1737)

**Roy Choudhury (J. N.) & Co.**, (J. N. Roy Choudhury), 22, Canning Street, Calcutta—1.

Roy Choudhury, Jyotirindra Nath, G.D.A., A. (1-7-49), F. (16-8-49), **J. N. Roy Choudhury & Co.**, 22, Canning Street, Calcutta—1. (337)

**Roy Chowdhury (K. C.) & Co.**, (K. C. Roy Chowdhury), 12, Dalhousie Square East, Calcutta.

Roy Chowdhury, Kshitish Chandra, G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Roy Chowdhury & Co.**, 12 Dalhousie Square East, Calcutta. (342)

Roy Chowdhury, Kumar Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Roy Chowdhury & Moltra**, 8/2, Hastings Street, Calcutta. (274)

**Roy Chowdhury & Moltra**, (K. C. Roy Chowdhury), 8/2, Hastings Street, Calcutta.

Roy Chowdhury, Sachindra Mohan, B.Com., A. (21-3-50), 3, Mangoe Lane, Calcutta—1. (1660)

**Roy Malhotra & Co.**, (B. R. Malhotra & D. Roy), Kashmere Gate, Delhi.

Rudra, Asit Baran, B.Sc., B.L., G.D.A., A. (1-7-49), F. (16-8-49), **Paul & Rudra**, No. 3, West Gumtee, Jalpaiguri. (302)

**Rudra (R. N.) & Co.**, (R. N. Rudra), Station Road, Patna.

Rudra Rabindranath, B.Com., A. (1-7-49), F. (23-3-50), **R. N. Rudra & Co.**, Station Road, Patna. (865)

†Rustomji, Minoo Kalkhosru, B.A., (Hons.) (London), A. (1-7-49), Controller of Accounts, Tata Locomotive & Engineering Co., Ltd., Jamshedpur—4. (1463)

**Rustomji N. Mehta & Co.**, (R. N. Mehta & P. N. Mehta), 35-37, Hamam Street, 2nd Floor, Fort, Bombay.

Sachdev, Satindar Nath, G.D.A., A. (1-7-49), F. (3-5-50), **Khauna & Co.**, 4, Kashmere Gate, Delhi. (629)

Sadagopachari, Krishnamachari, B.A., A. (1-7-49), F. (1-6-50), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354, Madras—1. (903)

†Sadar, Shaikh Hussain, G.D.A., A. (29-11-49), Income-tax Officer, Grand Hotel, La' Darwaza, Ahmedabad. (1625)

†Saha, Asutosh, B.Sc., A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance, Industry & Commerce Division, Government of India, Shahjehan Road, New Delhi. (583)

Saha, Girindra Mohan, B.Com., F.S.A.A. (Lond.), A. (1-7-49), F. (3-11-51), **G. Basu & Co.**, 6, Hastings Street, Calcutta. (947)

Saha, Gopal Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Shaha & Co.**, 10, Old Post Office Street, Calcutta. (341)

Saha, Hiron Kumar, B.Com., A. (1-7-49), F. (28-8-51), **Saha & Majumdar**, P-5, Canning Street, 2nd Floor, Calcutta. (875)

**Saha & Majumdar**, (R. N. Saha and H. K. Saha), P-5, Canning Street, 2nd Floor, Calcutta.

Saha, Rabindra Nath, B.Sc., A. (1-7-49), F. (16-8-49), **Saha & Majumdar**, P-5, Canning Street, 2nd Floor, Calcutta. (808)

**Saha (S. P.) & Co.**, (S. P. Saha), 5, Hastings Street, 1st Floor, Calcutta.

Saha, Sarada Prasad, B.Com., A. (23-3-50), **S. P. Saha & Co.**, 5, Hastings Street, 1st Floor, Calcutta. (1680)

**Sahai (V.) & Co.**, (V. Sahai), 36/G, Connaught Circus, Opp. 90 Block, New Delhi.

Sahal, Vishnu, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **V. Sahai & Co.**, 36/G, Connaught Circus, Opp. 90 Block, New Delhi. (443)

†Sahgal, Amrit Lal, B.A., LL.B., A. (1-7-49), Income-tax Appellate Tribunal, 8-A, Lodi Estate, New Delhi. (189)

Saigal, P. N., A. (1-7-49), F. (16-8-49), Near Kamachha P.O., Banaras. (1560)

Saikia, Jnanendra Nath, B.Com., A. (17-4-51), Tarajan, Jorhat. (1986)

**Sakardande & Co.**, (M. A. Sakhardande), Examiner Press Building, Dalal Street, Fort, Bombay—1.

Sakhardande, Moreshwar Anandrao, A. (1-7-49), F. (11-11-49), **Sakhardande & Co.**, Examiner Press Building, Dalal Street, Fort, Bombay. (851)

Saksena, Bahadur Lal, B.A., A. (31-5-51), Jaipur, Aligarh. (2006)

Saksena, Man Mohan Lal, B.Com., LL.B., A. (1-7-49), **Man Mohan Lal & Co.**, 33/9, Chowk (Stationery Bazar), Kanpur. (1310)

†Saksena, Shiv Prasad, B.Com., LL.B., A. (1-7-49), Assistant Accounts Officer, Office of the Deputy Accountant General M.P., Outside Peergate, Bhopal. (1550)



**Salve & Co.**, (N. K. P. Salve), Mount Road, Sadar Bazar, Nagpur.

**Salve, Narendra Kumar P., B.Com., A.** (9-9-50), **Salve & Co.**, Mount Road, Sadar Bazar, Nagpur. (1867)

†**Sambamurti, Melakkaveri Natesa Iyer, B.A., F.S.A.A., A.** (1-7-49), **F.** (16-8-49), Accountant Member, Income-tax Appellate Tribunal, Madras Bench, 17, Rajaratnam Street, Kilpauk, Madras—10. (215)

**Sambandamurthy, A., G.D.A., A.** (1-7-49), **F.** (16-8-49), **Murthy & Co.**, Domulgude, Hyderabad (Deccan). (639)

**Sambasiva Ayyar, Ayalur Krishna Iyer, A.** (1-7-49), **F.** (11-12-50), with **R. G. N. Price & Co.**, 202, Mount Road, P.O. Box No. 335, Madras. (987)

**Sambhu N. De & Co.**, (Sambhu Nath De), 1-B, Old Post Office Street, Calcutta—1.

**Sambiah (K. S.) & Co.**, (K. S. Sambiah & A. Ramaswamy Ayyar), 26, Warner Road, Cantonment, Tiruchirappalli.

**Sambiah Kannappadv Sitherama G.D.A., A.** (1-7-49), **F.** (16-8-49), **K. S. Sambiah & Co.**, 26, Warner Road, Cantonment, Tiruchirappalli. (308)

**Sambiah Parvataneni, B.A., A.S.A.A., A.** (1-7-49), **F.** (23-1-51), with **Brahmayya & Co.**, Andhra Insurance Buildings, Thambu Chetty Street, Madras—1. (771)

†**Sampat, Karasandas Vasanji, G.D.A., A.** (1-7-49), 363, Girgaum Road, Opp. Thakurdwar Post Office, Bombay. (765)

†**Sampat, Mathuradas Dharamshi, G.D.A., A.** (1-7-49), Accountant, National Insurance Co., Ltd., 7, Council House Street, Calcutta. (840)

**Sampath Kumaran & Co.**, (P. T. Sampath Kumaran), Purushottam Buildings, Madras—2.

**Sampath Kumaran, P. T., A.** (4-4-50), **Sampath Kumaran & Co.**, Purushottam Buildings, Madras—2.

**Sam Singh N., A.** (21-6-51), Shimoga, (Mysore State). (2025)

†**Sanders, Harry James, A.** (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1363)

**Sanghavi, Ramniklal Manilal, B.Com., A.** (1-7-49), **Chandrakant & Co.** Ghia Chambers, Garedia Kuva Road, Rajkot. (1141)

**Sankar Aiyar (V.) & Co.**, (S. S. Ayyar, A. Venkateswaran & Y. Kunuswamy), Deepak Mahal, 4th Floor, Marine Drive, Bombay, also at New Delhi & Madras.

**Sankaran, A. N., B.A., A.** (26-4-51), Mahanombu Agraharam, Karaikudi. (1991)

**Sankaran, G., G.D.A., A.** (1-7-49), **F.** (16-8-49), 22, Swarnambikai Agraharam, Salem. (305)

**Sankaran, Natesa, G.D.A., A.** (1-7-49), **F.** (16-8-49), **Sankaran & Raman**, National Insurance Building Esplanade, Madras. (310)

**Sankaran, R., B.Com., A.** (1-7-49), **Shankar & Rajagopal**, Mill Road, Rajapalayam. (1302)

**Sankaran & Raman** (N. Sankaran & S. Subbaraman), National Insurance Buildings, Esplanade, Madras.

**Sankaran, Venkatramier, B.A., G.D.A., A.** (1-7-49), **F.** (16-8-49), Deepak Mahal, 4th Floor, Marine Drive, Bombay. (122)

**Sant, Ramakant Dinanath, A.** (18-8-50), with **Kulkarni & Khanolkar**, Bell & Co's Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (1826)

**Santhanam, T. M., B.A., A.** (16-10-50), **S. Sundaresan & Co.**, 3120, East Second Street, Pudukottai. (1885)

†**Santhanam, V., B.Com., A.** (17-11-51), 7, Chitrakulam South, Mylapore, Madras. (2110)

**Sanyal (G.) & Co.**, (G. Sanyal), Temple Chambers, 6, Old Post Office Street, Calcutta—1.

**Sanyal, Gaurisankar, B.Com., A.** (25-11-49), **G. Sanyal & Co.**, Temple Chambers, 6, Old Post Office Street Calcutta—1. (1622)

**Sanyal, Nrinendra Nath, B.Sc., G.D.A., A.** (1-7-49), **F.** (3-1-50), **N. Sarkar & Co.**, 17, Mangoe Lane, Calcutta (375)

**Saraf & Co.**, (D. P. Singh Saraf), Bazar Khazanchian, Hissar.

**Saraf, Dharam Pal Singh, B.Com., A.** (16-10-51), **Saraf & Co.**, Bazar Khazanchian, Hissar. (2089)

**Sarangapani, K. R., B.A., A.** (20-2-51), 2nd Main Road, Sahadevapuram Salem. (1958)

**Sardar Bahadur & Co.**, (S. B. Mathur), 2842, Pacca Katra, Kinari Bazar, Delhi.

**Sarkar, Arun Prakash, B.Com., A.** (1-7-49), **Das Sarkar & Co.**, 8/2, Hastings Street, Calcutta—1. (1432)

**Sarkar, Asoke Kumar, B.Sc., A.** (1-7-49), **F.** (16-8-49), 18-B, Mohan Lal Street, Calcutta. (781)

†**Sarkar, Bijay Kumar, G.D.A., A.** (1-7-49), 8/D, Ekdalia Place, Ballygunge, Calcutta. (1525)

†**Sarkar, Durga Charan, A.** (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1162)

**Sarkar (K. C.) & Co.**, (K. C. Sarkar), Room No. 46, Stephen House, 4 & 5, Dalhousie Square, Calcutta.

**Sarkar, Kshitish Chandra, B.Com., G.D.A., A.** (1-7-49), **F.** (16-8-49), **K. C. Sarkar & Co.**, Room No. 46, Stephen House, 4 & 5, Dalhousie Square, Calcutta. (297)

**Sarkar, Mrinal Kantl, B.A., A.** (1-7-49), **M. K. Sorcar & Co.**, Santipara Main Road, P.O. Rehabari, Dibrugarh. (1490)

**Sarkar (N.) & Co.**, (B. N. Mukhopadhyay, N. N. Sanyal & R. N. Rudra), 17, Mangoe Lane, Calcutta, also at Patna.

**Sarkar, Narendranath, M.A., F.S.A.A., A.** (1-7-49), **F.** (11-10-50), 57, Ballygunge Gardens, Calcutta—19. (68)

†**Sarkar, Sudhindra Nath, B.Sc., G.D.A., A.** (1-7-49), 80, Karbala Tank Lane, Calcutta—6. (471)

**Sarkar, Sukumar De, B.Sc., A.** (29-8-51), 9, Bowall Mondal Road, Calcutta—26. (2070)

**Sarma & Co.**, (V. B. Sarma), Aryapuram, Rajahmundry.

**Sarma, Ganapathy Ramachandra, G.D.A., A.** (1-7-49), **F.** (16-8-49), 12, Someswaran Koll Street, Ulsoor, Bangalore. (34)

†**Sarma, Gollakota Venkata Lakshmana Surya Somayaji, G.D.A., A.** (10-4-51), C/o Burmah-Shell Co., Connaught Circus, New Delhi. (1985)

†**Sarma, Kolluri Venkataramana, A.** (1-7-49), Block No. 6, 2nd Floor, West View, 220, Balchandra Road, Matunga, Bombay—19. (1299)

**Sarma, N. Bhagwan, A.** (1-7-49), **F.** (16-8-49), 7, Wells, Visakhapatnam. (1566)

**Sarma, Viswanadham Bhāscara Rama, G.D.A., A.** (1-7-49), **F.** (16-8-49), **Sarma & Co.**, Aryapuram, Rajahmundry. (98)

**Sarovar (D. V.) & Co.**, (D. V. Sarovar), Bellary.

**Sarovar, Vasudevarao Devanahalli, G.D.A., A.** (1-7-49), **F.** (16-8-49), **D. V. Sarovar & Co.**, Bellary. (426)

**Sastri, Chavali Subrahmanya, B.A., F.S.A.A., A.** (1-7-49), **F.** (16-8-49), **Sastri & Shah**, 15, Armenian Street, Madras. (8)

†**Sastri, Durbala Balagangadhara, A.S.A.A., A.** (24-5-50), C/o Tea Estates India Ltd., Race Course Road, Colmbatore. (1740)

**Sastri, Duggirala Venkata Subrahmanya, B.Com., A.** (26-5-50), with **S. B. Billimoria & Co.**, Bashir Bagh Road, Hyderabad (Dn.). (1745)

**Sastri & Shah**, (C. S. Sastri), 15, Armenian Street, Madras.

**Sastry, S. A. Gangadhara M.A. (Lit.), LL.B., M.A. (Com.), A.** (23-12-50), 15th Cross, Malleswaram, Bangalore—3. (1926)

**Sastry, Viswanadham Venkata Srinivasa, B.Com., A.** (21-6-51), C/o Shri V. B. R. Sarma, Aryapuram, Rajahmundry. (2026)

**Sathe Shankar Govind, B.A., LL.B., A.** (1-7-49), 802, Sadashiv Peth, Near Tulsi Bag, Poona—2. (870)

†**Satyanarayana, Garimella B.A., A.** (16-2-52), with **Suri & Co.**, Kingsway, Secunderabad (Dn.). (2163)

†**Satyanarayaniah K. M. B.A., A.** (1-7-49), Accounts Officer, Transport Commissioner's Office, 2, Rana Pratap Marg, Lucknow. (1030)

**Seetharaman, K., G.D.A., A.** (1-7-49), Block No. 2, Plot No. 263, Jitendra Villa, Sion, Bombay—22. (720)

**Seetharamarao, Nittoor A.** (5-9-50), with **Brahmayya & Co.**, 55, Silver Jubilee Park Road, Bangalore. (1862)

**Sekhar & Co.**, (K. K. Chandrasekhar), 6827, Market Street, Secunderabad (Dn.).

**Sen, Abindra Nath, B.A., A.** (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (952)

†**Sen, Amiya Kumar, A.** (1-7-49), 11, Lake Avenue, Calcutta—26. (1406)

**Sen, Arun Kumar, B.Com., A.** (1-7-49), 3/2, Madan Street, 1st Floor, Calcutta—13. (1396)

**Sen, Bansi, B.Com., A.** (1-7-49), 37, Beadon Row, P.O. Beadon Street, Calcutta. (1103)

**Sen, Benov Kumar, B.Sc., B.A., (Com.), A.** (1-7-49), Flat No. 1, Bhagwan Mansion, 7, Cinema Road, Behind Metro Cinema, Bombay. (758)

†**Sen, Biman Behari, B.A., G.D.A., A.** (1-7-49), 80/B, Sambhu Nath Pandit Street, P.O. Elgin Road, Calcutta. (1405)

†**Sen, Biswajit, B.Com., A.** (28-3-51), 40/2, Guruprasad Chowdhury Lane, Calcutta—6. (1978)

**Sen (C. R.) & Co.,** (C. R. Sen), 4, Clive Ghat Street, Calcutta.

Sen, Chitta Ranjan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **C. R. Sen & Co.,** 2nd Floor, 4, Clive Ghat Street, Calcutta—1. (71)

Sen, Devaprosad, B.A., A. (1-7-49), F. (26-10-50), 9/7-C, Pearey Mohan Sur Lane, P.O. Beadon Street, Calcutta (822)

**Sen (J.) & Co.,** (J. Sen), 5, Hastings Street, Top Floor, Calcutta.

Sen, Jitendranath, F.S.A.A., A. (1-7-49), F. (16-8-49), **J. Sen & Co.,** 5, Hastings Street, Top Floor, Calcutta. (231)

**Sen (K. B.) & Co.,** (B. S. Kapoor), 'H' Block, Tropical Insurance Buildings, Connaught Circus, New Delhi.

**Sen (P.) & Co.,** (P. S. Sen), 10, Old Post Office Street, First Floor, Calcutta.

Sen, Parbati Sankar, M.A., B.Com., A. (1-7-49), F. (24-12-49), **P. Sen & Co.,** 10, Old Post Office Street, First Floor, Calcutta. (956)

†Sen, Rabindra Nath, M.A., B.L., B.Com., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.,** B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1054)

**Sen (S.) & Co.,** (R. K. Mukherjee), 137, Canning Street, Calcutta.

†Sen, Sakti Sankar, A. (1-7-49), 5/2-A, Bir Chand Goswami Lane, Calcutta. (693)

Sen, Santosh Kumar, F.S.A.A., A. (1-7-49), F. (16-8-49), **Kar Sen & Co.,** 9, Hastings Street, Calcutta. (235)

Sen, Satya Ranjan, M.A., A.S.A.A., A. (1-7-49), 9, Old Court House Street, Calcutta—1. (1216)

Sen, Saures Chandra, A. (1-7-49), 1/3-B, Dehi Serampore Lane, Ballygunge, Calcutta—10. (812)

**Sen (S. M.) & Co.,** (S. M. Sen), 4/1, Apurba Mitter Road, Calcutta—26.

Sen, Sudhindra Mohan, B.A., A. (1-7-49), **S. M. Sen & Co.,** 4/1, Apurba Mitter Road, Calcutta—26. (1246)

Sen Gupta, Asim Kumar, B.Com., A. (21-5-51), 33, Netaji Subhas Road, 2nd Floor, Calcutta—1. (1999)

†Sen Gupta, Benoyendra Prasad, A.S.A.A., A. (1-7-49), C/o The Calcutta Electric Supply Corporation Ltd., Victoria House, Calcutta—1. (1518)

Sen Gupta, Bijan Kumar, M.A., B.Com., LL.B., A. (1-7-49), **J. C. Das & Co.,** 135, Canning Street, Calcutta. (1263)

**Sen Gupta (D. C.) & Co.,** (D. C. Sen Gupta), 111-B, Netaji Subhas Road, Calcutta—1.

Sen Gupta, Dipes Chandra, B.Com., A. (1-7-49), **D. C. Sen Gupta & Co.,** 111-B, Netaji Subhas Road, Calcutta—1. (1370)

Sen Gupta, D.M., A. (1-7-49), 10, Hastings Street, Calcutta. (1558)

†Sen Gupta, Kali Pada, B.Sc., B.Com., A. (1-6-50), 27, Purna Mitra Place, Santhipalli, Tollygunge, Calcutta. (1753)

**Sen Gupta (N.) & Co.,** (N. B. Sen Gupta), 98/2, Harish Mukherjee Road, Calcutta—25.

Sen Gupta, Nirod Baran, B.Com., A. (17-4-50), **N. Sen Gupta & Co.,** 98/2, Harish Mukherjee Road, Calcutta—25. (1698)

Sengupta, Prafulla Chandra, B.Sc., A.S.A.A., A. (3-7-51), C/o Commercial Institute, Fraser Road, Patna—1. (2035)

**Sengupta (S.) & Co.,** (S. Sengupta & K. L. Chatterjee), 10, Old Post Office Street, Calcutta.

Sen Gupta, Sitalacharan, M.A., G.D.A., A. (1-7-49), C/o Tribeni Tissues Ltd., Village: Chandrahati, Tribeni P.O., Dt. Hooghly. (1257)

†Sen Gupta, Sisir Kumar, M.A., A. (1-7-49), 62, Ganesh Chandra Avenue, Calcutta—13. (703)

Sen Gupta, Sitalacharan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. Sen Gupta & Co.,** 10, Old Post Office Street, Calcutta—1. (458)

**Sen Gupta (S.M.) & Sons,** (Surendra Mohan Sengupta and Sudhansu Mohan Sengupta), 10, Hastings Street, Calcutta—1.

Sen Gupta, Sudhansu Mohan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **S. M. Sen Gupta & Sons,** 10, Hastings Street, Calcutta—1. (405)

Sen Gupta, Sudhindra Nath, M.A., B.Com., A. (9-1-50), **J. C. Das & Co.,** 135, Canning Street, Calcutta. (1645)

Sen Gupta, Surendra Mohan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. M. Sen Gupta & Sons,** 10, Hastings Street, Calcutta—1. (166)

Seshadri, Mathur Sankarayyar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Mattur, Palghat. (100)

Seshadri, Parthasarathy, B.Com., A. (8-6-50), Kumaran Road, Tirupur. (1763)

†Seshadri, Samudram Subrayer, G.D.A., A. (1-7-49), F. (16-8-49), Accounts Officer, Agriculture Dept., Madhya Pradesh, Nagpur. (488)

†Seshadri, Sekharipuram Subrahmanya, B.A., A. (19-10-51), 13, Hanumantha Rao Street, Balajinagar, Royapetah, Madras—14. (2092)

†Seshagiri Rao, Avasara, M.A., F.S.A.A., A. (1-7-49), Chief Accountant, Hindustan Shipyard Ltd., Gandhinagar, Visakhapatnam. (985)

Seshagirisachar, Coimbatore Hanumanthachar, A. (17-4-51), 22/60, Raja Street, Coimbatore. (1988)

Seshan, Ramaswamier, G.D.A., A. (1-7-49), F. (16-8-49), 4, Chockappa Naicker Street, Mathurai. (261)

†Seth, Parmeshwari Das, B.A., G.D.A., A. (1-7-49), Assistant Controller of Insurance, Government of India, Kennedy Cottage, Simla. (247)

**Sethi (C. L.) & Co.,** (C. L. Sethi), 21, Daryaganj, Delhi.

Sethi, Chaman Lal, A. (8-8-50), **C. L. Sethi & Co.,** 21, Daryaganj, Delhi. (1818)

†Sethi, Harbhajan Singh, B.Com., Plt. Off., A. (19-8-49), I.A.F. Officers' Mess, Agha Khan Palace, Poona. (1575)

**Sethia (B. M.) & Co.,** (B. M. Sethia), 2, Royal Exchange Place, Calcutta.

Sethia, Bahadur Mal, B.Com., A. (21-9-49), **B. M. Sethia & Co.,** 2, Royal Exchange Place, Calcutta—1. (1592)

**Sethna (N. M.) & Co.,** (N. M. Sethna), Motilal House, 22-D, Parsi Bazar, Fort, Bombay.

Sethna, Nariman Meherji, G.D.A., A. (1-7-49), F. (16-8-49), **N. M. Sethna & Co.,** Motilal House, 22-D, Parsi Bazar, Fort, Bombay. (159)

Setna, Jamshed Khurshedji, B.Com., A. (29-2-52), Petit House, 'A' Block, 2nd Floor, Grant Road, Bombay—7. (2169)

Sewak Anant Dattatreya, B.Com., A. (2-6-50), 83, Ganesh Peth, Laxmi Road, Poona—2. (1756)

**Shah & Co.,** (N. M. Shah & I. H. Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at 107, Mahatma Gandhi Road, Fort, Bombay.

**Shah (A. J.) & Co.,** (A. J. Shah), 70, Meadows Street, Fort, Bombay—1.

Shah, Amritlal Jethabhai, B.Com., G.D.A., A.S.A.A., A. (1-7-49), **A. J. Shah & Co.,** 70, Meadows Street, Fort, Bombay—1. (1185)

†Shah, Anandlal Chimanlal, B.Com., A. (21-3-50), Room No. 8, Gandhi Building, No. 2, Akurli Road, Kandivalce East, Bombay. (1953)

Shah, Babubhai Amratlal, A. (17-5-50), Hira Maneck Building, Dadiseth Aglary Lane, Navi Wadi, Bombay—2. (1727)

Shah, Bhogilal Chimanlal, A. (15-5-50), **Bhogilal Chimanlal Shah & Co.,** 418, Kalbadevi Road, Chhotalal Bhuvan, Post Box No. 2069, Bombay. (1712)

Shah, Bhupendraray T., A. (1-7-49), with **Dalal & Shah,** 49-55, Apollo Street, Fort, Bombay. (647)

Shah, Chandulal Muljibhai, G.D.A., A. (1-7-49), F. (16-8-49), **Chandulal M. Shah & Co.,** 268, Gandhi Road, Ahmedabad. (142)

Shah, Chandulal Umedchand, B.Com., A. (20-9-50), 3399, Revadas' Pole, Mangal Parekh's Khancha, Shahpur, Ahmedabad. (1872)

Shah, Chandulal Vanechand, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Chandulal & Co.,** 166-70, Hornby Road, Fort, Bombay. (292)

Shah, Chhoggmal Nopaji, G.D.A., A. (1-7-49), F. (16-8-49), **Chhoggmal & Co.,** 16, Apollo Street, Fort, Bombay. (335)

Shah, Chhotalal Harivallabhdas, B.Com. (G.V.), G.D.A., A. (1-7-49), F. (16-8-49), **Chhotalal H. Shah & Co.,** Bharucha Building, 1st Floor, Princess Street, Bombay. (70)

Shah, Chimanlal Chunilal, B.Com., A. (1-7-49), F. (13-1-51), **Naushir M. Marfatia & Co.,** Post Box No. 95, Opp. Fovara, Gandhi Road, Ahmedabad. (1008)

Shah, Dhirajlal Bhalabhai, B.Com., A. (15-2-51), **Rameshchandra & Dhirajlal,** 1st Floor, Delhiwala Building, Opposite English Cinema, Parichkva, Ahmedabad—1. (1953)

**Shah (H. C.) & Co.,** (Hasmukhlal C. Shah), Yusuf Building, 3rd Floor, 43, Esplanade Road, Fort, Bombay

Shah, Hasmukhlal Chandulal, B.A. (Hons.), A. (23-3-50), **H. C. Shah & Co.,** Yusuf Building, 3rd Floor, Churchgate Street, Fort Bombay. (1683)

†Shah, Hiralal Amratlal, B.Com., A. (8-3-52), "Florenzia", 17th Road, Khar, Bombay—21. (2176)

Shah, Indravadan Ranchhodlal, B.Com., A. (19-12-49), **Ladhwala & Shah**, 2nd Floor, 3090, Gandhi Road, Ahmedabad. (1636)

Shah, Indulal Hirallal, A. (1-7-49), F. (16-8-50), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (798)

**Shah (J. G.) & Co.**, (Jinabhai G. Shah), 19, Hamam Street Fort, Bombay.

Shah, Jashbhai Sunderlal, B.Com., A. (18-5-50), **Jashbhai S. Shah & Co.**, Shahpur, Mangal Parekh's Khancha, Lallubhai's Polc, Ahmedabad. (1731)

Shah, Jasvantlal Hirallal, B.Com., A. (1-7-49), with **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (1270)

Shah, Jayant Motilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Ramanlal G. Shah & Co.**, Sankdi Sheri, Ahmedabad. (525)

†Shah, Jayantilal Harilal, B.Com., A. (1-7-49), 1080, Devji Saralya's Pole, Sankdi Sheri, Ahmedabad. (1219)

Shah, Jayantilal Virchand, B.Com., A. (1-7-49), **Mehta & Shah**, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort, Bombay. (1112)

Shah, Khimji Kunverji, G.D.A., A. (1-7-49), F. (16-8-49), **J. G. Shah & Co.**, 19, Hamam Street, Fort, Bombay. (401)

Shah, Kantilal Mohanlal, B.Com., A. (21-8-51), 430/1/1, Kalupur, Rice Bazar, Ahmedabad. (2062)

Shah, Khimji Kunverji, G.D.A., A. (1-7-49), F. (16-8-49), **Khimji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort, Bombay. (314)

Shah, Mahendrakumar Ambalal, B.Com., A. (16-2-52), with **A. J. Shah & Co.**, 70, Medows Street 3rd Floor, Fort, Bombay—1. (2159)

Shah, Manubhai Bhikhabhai, B.Com., A. (1-7-49), F. (9-6-51), 16, Moore Street, Madras. (1023)

**Shah Mehta & Chokshi**, (R. M. Chokshi), 41, Medows Street, Fort, Bombay.

Shah, Narandas Mohanlal, G.D.A., A. (1-7-49), F. (16-8-49), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (5)

†Shah, Narsinhadas Jamnadas, B.Com., A. (1-7-49), 15, Krishna Society, Ellis Bridge, Ahmedabad. (1229)

Shah, Natverlal Jekishandas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (106)

Shah, Navinchandra Fulchand, B.Com., A. (4-2-52), 1208, Pada Pole, Gandhi Road, Ahmedabad. (2130)

Shah, Prabhulal Chunilal, B.A., A. (28-2-51), 154, Jain Co-operative Housing Society Building No. 18, 1st Floor, Sion, Bombay—22. (1963)

Shah, Pradyumna Natvarlal, A. (22-5-50), with **Ehogilal Chimanlal Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (1738)

**Shah (Pravinchandra C.) & Co.**, (P. C. Shah), 467, Budhwar Peth, 2nd Floor, Poona—2.

Shah, Pravinchandra Chandulal, B.Com., A. (18-8-51), **Pravinchandra C. Shah & Co.**, 467, Budhwar Peth, 2nd Floor, Poona—2. (2054)

†Shah, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o United Commercial Bank Ltd., Petit Building, Hornby Road, Fort, Bombay. (158)

Shah, Ramanlal Maneklal, B.Com., A. (1-7-49), C/o Rohit Mills Ltd., Post Bag No. 190, Ahmedabad. (1261)

**Shah (R. P.) & Co.**, (R. P. Shah), 15, Raveline Street, Fort, Bombay.

Shah Ramanlal Pranlal, B.Com., A. (1-7-49), **R. P. Shah & Co.**, 15, Raveline Street, Fort, Bombay. (1535)

Shah, Ramesh Ramanlal, B.Com., A. (1-7-49), **Ramanlal G. Shah & Co.**, Sankdi Sheri, Ahmedabad. (1468)

Shah, Rameshchandra Sankalchand, B.Com., A. (16-9-51), **Rameshchandra & Dhirajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva, Ahmedabad. (2075)

Shah, Rasiklal Dalsukhbhai, B.Com., A. (10-3-52), with **B. M. Mehta & Co.**, 41, Medows Street, Fort, Bombay. (2178)

Shah, Sakeralal Bhaichand, A. (1-7-49), F. (18-9-50), **Shah & Shah**, Yusuf Building, Churchgate Street, Fort, Bombay. (907)

**Shah & Shah**, (S. B. Shah), Yusuf Building, Churchgate Street, Fort, Bombay.

Shah, Shantilal Keshavlal, A. (1-7-49), F. (16-8-49), **Shantilal K. Shah & Co.**, 1924, Gandhi Road, Opposite Fuvra, Ahmedabad. (708)

Shah, Shantilal Purshottamdas, A. (1-7-49), with **Kulkarni & Khanolkar**, Bell & Co.'s Building, Phiroze-shah Mehta Road, Fort, Bombay. (1528)

Shah, Somchand Madhavlal, A. (1-7-49), Parmanand's Chawl, Thakurdwar Road, Bombay—2. (467)

†Shah, Sumanchandra Thakorlal, A. (1-7-49), Assistant Manager, Nandlal Bhandari Mills Ltd., 23, New Colony, Near M. S. High School, Indore City. (1039)

Shah, Sunderlal Nagindas, B. Com., A. (24-8-49), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (1577)

Shah, Uttamchand Sakalchand, B.Com., A. (7-11-50), 13, New Engineering Works Building No. 3, Khed Gally, Gokhale Road (South), Bombay—28. (1889)

Shah, Vallabhbhai Trikamlal, B.Com., A. (11-2-52), C/o Shri Jayantilal T. Shah, B.Sc., B.E., Room No. 13, Daves' Chawl, Ghodbunder Road, Goregaon (West), Bombay. (2136)

Shah, Vallabhdas Muljibhai, B.A., A. (18-1-51), **Chandulal M. Shah & Co.**, Kamar Building, 5th Floor, Cawasji Patel Street, Fort, Bombay. (1940)

Shah, Binod Ramanlal, B.Com., A. (19-8-50), **Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad. (1841)

**Shaha & Co.**, (G. C. Saha & M. C. Poddar), 10, Old Post Office Street, Calcutta—1.

Shamanna, B. A. (1-7-49), F. (16-8-49), Door No. 21, East Park Road, Post Malleswaram, Bangalore—3. (1567)

Shankar, D. N., B.A., A. (1-7-49), F. (12-1-52), 23, Sullivan Garden Street, Mylapore, Madras. (1084)

**Shankar & Rajagopal**, (R. Sankaran & S. Rajagopalan), Mill Road, Rajapalayam, also at Madhurai.

Shankara, Srikantia, B.A., A. (14-11-50), "Ananda Bhavan", Osmanpura, Aurangabad (Dn.). (1898)

Shantharam Rao, Bagade, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Nandigudda Road, Mangalore, (338)

**Shantilal K. Shah & Co.**, (Shantilal K. Shah), 1924, Gandhi Road, Opp. Fuvra, Ahmedabad.

†Sharan, Bharatagraj, B.A., A. (21-3-50), Assistant Accounts Officer, Damodar Valley Corporation, P.O. Maithon, Dist. Manbhum. (1666)

**Sharda (J.) & Co.**, (J. Sharda), Mirchi Bazar, Jodhpur. Sharda, Jethanand, B.Com., A. (18-8-49), **J. Sharda & Co.**, Mirchi Bazar, Jodhpur. (1574)

†Shareef, Khizr Ali, G.D.A., A. (1-7-49), Chief Auditor Co-operative Societies, Hyderabad (Deccan). (299)

**Shareef Thacker & Co.**, (J. V. Thacker), Ali Chambers, Tamarind Lane, Fort, Bombay.

Sharma, Basu Deo, B.Com., A. (19-2-51), Katra Hira Lal, Chandni Chowk, Delhi. (1957)

**Sharma (D.) & Co.**, (D. Sharma), General Motor Stand, Jullunder City.

Sharma, Durga Das, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **D. Sharma & Co.**, General Motor Stand, Jullunder City. (406)

Sharma, Durga Prasad, M.A., B.Com., A. (1-7-49), **Sharma Gautam & Co.**, 138, Canning Street, Calcutta. (1150)

Sharma, Ganga Prasad, B.Com., A. (1-7-49), with **B. D. Gargieya & Co.**, Main Hindu Hotel, Madar Gate, Ajmer. (1212)

**Sharma Gautam & Co.**, (D. P. Sharma), 138, Canning Street, Calcutta.

**Sharma (H. P.) & Co.**, (H. P. Sharma), Temple Chambers, 6, Old Post Office Street, Calcutta.

Sharma, Hari Prasad, B.Com., A. (1-7-49), **H. P. Sharma & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1228)

**Sharma (J. N.) & Co.**, (J. N. Sharma), 26/49, Birhana Road, Kanpur.

Sharma, Jagannath, A. (1-7-49), F. (16-1-51), **J. N. Sharma & Co.**, 26/49, Birhana Road, Kanpur. (1038)

Sharma, Madan Lal, B.Com., A. (21-9-49), Pilani Bhawan, Mirza Ismail Road, Jaipur City. (1601)

Sharma, Naurang Ray, A. (1-7-49), F. (16-8-49), Diggi Street, Beawar. (41)

**Sharma (P. B.) & Co.**, (P. B. Sharma), Chowk, Bhopal.

Sharma, Parmeshwari Ballabh, B.Com., A. (1-7-49), F. (10-8-51), **P. B. Sharma & Co.**, Chowk, Bhopal. (1066)

†Sharma, Prem Nath, B.A., (Com.), LL.B., A. (13-9-50), with **A. F. Ferguson & Co.**, Scindia House, New Delhi. (1869)

†Sharma, Shambu Nath, M.Com., A. (15-12-49), 2/371, Peerpanch Street, Tilak Gate, Mathura. (1629)

Sharma, Udaya Nand, B.A., LL.B., A. (1-7-49), F. (16-8-49), 57, Jaswant Bhawan, Jodhpur. (848)

Sharp, Charles Ruxton, A. (1-7-49), F. (16-8-49), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort, Bombay. (50)

**Sharp & Tannan**, (C. R. Sharp, B. R. Tannan & G. T. Khare), Bank of Baroda Building, Apollo Street, Fort, Bombay.

Sheshadri, Nagar Subbarao, G.D.A., A. (1-7-49), P. 244, Lake Road, Calcutta—29. (1024)

†Shete, Shankar Keshav, G.D.A., A. (1-7-49), 10, Janabhai Niwas, D. L. Vaidya Road, Dadar, Bombay—14. (1446)

Sheth & Co., (B. M. Sheth), 43/2, Sheth's Pole, Ratan Pole, Ahmedabad.

Sheth, Bipinchandra Motilal, B.Com., A. (24-2-51), Sheth & Co., 43/2, Sheth's Pole, Ratan Pole, Ahmedabad. (1959)

Sheth, Ranchhoddas Bahechardas, A. (1-7-49), F. (16-8-49), B. H. Patel & Co., 2nd Floor, Kaka Building, Opp. Edward Cinema, 505, Kalbadevi Road, Bombay—2. (860)

Shetty, Kandavar Thimmappa, B.A., A. (1-7-49), Mahatma Gandhi Road, Kodialbail, Mangalore—3. (1331)

†Shetty, M. Prathap Chandra, A. (1-7-49), C/o Glaxo Laboratories (India) Ltd., 167, Broadway, P.B. No. 103, Madras—1. (1214)

Shetty, V. Monappa B.A., A. (1-7-49), Laxmi Mahal, Maidan Cross Road, Mangalore. (1456)

Shevde, Raghunath Hari, A. (12-11-49), Madhavdas Premji Buildings, 46, First Floor, Mughabhat Street, Bombay—4. (1620)

Shinde (B. G.) & Co., (B. G. Shinde), Station Road, Scindia-ki-Chaoni, Gwalior.

Shinde, Baburao Govindrao, B.Com., A. (23-8-50), B. G. Shinde & Co., Station Road, Scindia-ki-Chaoni, Gwalior. (1853)

†Shivarao, Bellur Kashirao, B.A., A. (25-11-50), Parekh House, New Queens Road, Bombay—4. (1905)

Shroff (D. D.) & Co., (R. D. Shroff & D. D. Shroff), 22, Apollo Street, Fort, Bombay.

Shroff, Dadi Sorabji, A. (1-7-49), Kalyaniwalla & Mistry, 32, Apollo Street, Fort, Bombay. (780)

Shroff, Dinshaw Dorabshaw, G.D.A., A. (1-7-49), F. (16-8-49), D. D. Shroff & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (104)

†Shroff, Manoranjan Ratilal, B.Com., A. (1-7-49), 30, Steel's Road, London, N.W. 3. (1134)

Shroff, Minocher Dosabhai, G.D.A., A. (1-7-49), 12/14, Bazargate Street, Fort, Bombay. (1387)

†Shroff, Minocher Nowroji, A. (26-12-50), Anklesaria's Block, Kankaria Road, Ahmedabad. (1927)

†Shroff, Pestonji Sorabji, A. (1-7-49), 808, Tehmi Manor, Vincent Road, Dadar, Bombay. (849)

†Shroff, Phiroze Kalkhushru, B.A., B.Com., A. (18-8-50), C/o Oriental Life Office, Fort, Bombay. (1830)

Shroff, Rutton Dinshaw, M.Com., A. (1-7-49), D. D. Shroff & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (1345)

Shukla, Jaykumar Dhansukhran, A. (23-8-50), Navnit Niwas, Bharda Wadi, Andheri, Bombay. (1851)

†Shukla, Rameshchandra Narbheram, B.Com., A. (16-12-49), C/o Louis Dreyfus & Co., Ltd., Pollock House, 28, Pollock Street, Calcutta. (1632)

Shukla, Ram Shanti Swarup, M.A., M.Com., LL.B., A. (20-9-51), 104A/148, Rambagh, Kanpur. (2078)

†Siddha, Minoo Byramji, B.A., (Hons.), A. (23-3-50), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate, Bombay. (1679)

†Sifton, James Elgood, A. (1-7-49), C/o Kilburn & Co., Ltd., 4, Fairlie Place, Calcutta. (1144)

†Sim, George, Alexander Strachan, A. (1-7-49), C/o Andrew Yule & Co., Ltd., 8, Clive Row, Calcutta. (917)

Singh (M. P.) & Co., (M. P. Singh), 4, Raibehari Lal Road, Lucknow.

Singh, Mahendra Pratap, B.Com., A. (1-7-49), M. P. Singh & Co., 4, Raibehari Lal Road, Lucknow. (1454)

Singh, Mukti Prasad, B.A., A. (1-7-49), F. (16-8-49), Santipara, Rahabari P.O., Dibrugarh (Assam). (779)

†Singh, Purushottam Deo, B.Com., A. (15-12-49), Secretary Cum Accounts Officer, Hindustan Tanneries Ltd., Post Box No. 277, Kanpur. (1630)

†Singhania, Hari Ram, B.Com., A. (1-7-49), P.O. Box No. 77, Lucknow. (1545)

Singhi & Co., (R. C. Singhi & J. S. Lodha), 1-B, Old Post Office Street, Calcutta—1, also at Jaipur & Delhi.

Singhi Lodha & Co., (R. C. Singhi & J. S. Lodha), 24/B, Hamam Street, Fort, Bombay.

Singhi, Ramchandra, B.A., A.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), Singhi & Co., 1-B, Old Post Office Street, Calcutta—1. (667)

Sinha, Biman Bhusan, B.A., G.D.A., A. (1-7-49), Sinha & Mookerjee, 7-A, Duff Lane, Calcutta—6. (428)

Sinha (B. K.) & Co., Sukhdeva Pd. Varma Road, Patna.

Sinha, Binod Kumar, B.Com., A. (7-10-49), B. K. Sinha & Co., Sukhdeva Pd. Varma Road, Patna. (1610)

†Sinha, Dilip Kumar, B.Com., A. (1-7-49), Agricultural Income-tax Officer, Grade 1, Midnapore Range, Midnapore. (1434)

Sinha & Mookerjee, (B. B. Sinha), 7-A, Duff Lane, Calcutta—6.

†Sinha, Ajit Mohan, B.Com., A. (1-7-49), C/o Audit Department, Begg, Sutherland & Co., Ltd., Civil Lines, Kanpur. (600)

Sinha Roy (S. K.) & Co., (S. K. Sinha Roy), 19, Strand Road, Calcutta—1.

Sinha Roy, Santosh Kumar, M.A., B.Com., A. (15-5-50), S. K. Sinha Roy & Co., 19, Strand Road, Calcutta—1. (1715)

†Sinha, Satyendra Nath, B.A. (Com.) (Hons.), A. (22-5-51), C/o National Tobacco Co. of India Ltd., "Norton Buildings", 1 & 2, Old Court House Corner, Calcutta—1. (2000)

Sircar Gupta & Co., (S. Sircar & H. C. Das), 3/1, Mangoe Lane, Calcutta.

Sircar, Sontoshmoy, M.A., B.Com., A. (1-7-49), Sircar Gupta & Co., 3/1, Mangoe Lane, Calcutta—1. (1371)

Sitaram & Co., (S. Sitaram, G. C. Saha & M. C. Poddar), 10, Old Post Office Street, Calcutta—1.

Sitaram, Swaminatha, B.Com., A. (29-9-51), Sitaram & Co., 10, Old Post Office Street, Calcutta—1. (2043)

Sitaramaiah, Bellur, A. (1-7-49), 451, "Varuna", West End Road, Malleswaram, Bangalore. (1070)

Sivabhogam (Miss) R., B.A., A. (1-7-49), F. (17-6-50), 15, Armenian Street, Madras. (512)

Sivaram (L.) & Co., (L. Sivaram, K. Venkateswaran & D. S. Adimoorthy), 36, Khansamettu Street, Madurai.

Sivaram, Lakshmana, G.D.A., A. (1-7-49), F. (16-8-49), L. Sivaram & Co., 36, Khansamettu Street, Madurai. (214)

Siva Ramakrishna, Polepeddi, B. Com., A. (8-6-50), with K. N. Rampa Rao & Co., Adoni. (1762)

Sivaramakrishnan, Ayaiur Krishnan, A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352, Madras—1. (960)

Sivaramakrishnan, Chathapuram Subramania, G.D.A., A. (1-7-49), F. (16-8-49), Old Kalpathy, Kalpathy Palgatal (S. Madavar). (154)

†Sivaramakrishnan, Nallepalli Parameswara Iyer, A. (1-7-49), 11, Rajaji Street, West Mambalam, Madras—17. (662)

Sivasamban, Tiruvalam Kumaraswami, B.A., B.L., A. (19-8-50), C/o Madura Mills Co., Ltd., Madurai. (1836)

Sivasankaran, C., B.A., A. (22-8-51), with K. Venkatachalam Aiyer & Co., Sriniketan, Chettikulangara, Post Box No. 12, Trivandrum. (2064)

†Sivasubramaniam, K., B.A., A. (1-7-49), Office Manager (Works), T. V. Sundaram Iyengar & Sons Ltd., 21, Goods Shed Street, Mathurai. (1048)

Sivasubramanian N., B.A., A. (28-8-51), 10, Ders Venkataswamy Naidu Street, Triplicane, Madras—5. (2069)

Sloan, James, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1427)

Smailes, John, A. (1-7-49), F. (23-12-50), Ford, Rhodes, Parks & Co., Tower House, Chowringhee Square, Calcutta. (517)

†Smalley, David, A. (1-7-49), C/o McLeod & Co., Ltd., McLeod House, 3, Netaji Subhas Road, Calcutta. (1510)

†Smalley, John, A. (1-7-49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road, Calcutta. (1508)

Smedley, William Oliver, A. (1-7-49), Ford Rhodes, Parks & Co., Tower House, Chowringhee Square, Calcutta. (1376)

†Smith, Robert Paterson, A. (1-7-49), C/o Burmah Shell Oil Storage & Distributing Co. of India Ltd., P. O. Box No. 688, Ballard Estate, Bombay. (1321)

†Smith Willmot Stuart, A. (1-7-49), C/o Parry & Co. Ltd., Accounts Department, Post Box No. 12, Madras—1. (1374)

Sodhbans & Co. (I. S. Bhatt), Commercial Building, Mahatma Gandhi Road, Kanpur.

Sodhbans & Co., (P. S. Sodhbans & J. L. Jain), Dilbar Building, Paharganj, New Delhi.

Sodhbans, Prem Singh, A. (1-7-49), F. (16-8-49), Sodhbans & Co., Dilbar Buildings, Original Road, Paharganj, New Delhi. (23)

Sohoni, Vishnu Vithal, A. (1-7-49), C/o Pat & Co., 113, Sir Vithaldas Chambers, 16, Apollo Street Fort, Bombay—1. (128)

**Sohony (H. S.) & Co.**, (H. S. Sohony, R. H. Patwardhan & D. N. Tulpule), 340, South Kasba, Sholapur.

Sohony, Hari Shankar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. S. Sobony & Co.**, 340, South Kasba, Sholapur. (45)

**Som (R.) & Co.** (R. Som), 1, Ramananda Chatterjee Street, Calcutta—9.

Som, Rakhaldas, B.A., A.S.A.A., A. (1-7-49), F. (15-11-50), **R. Som & Co.**, No. 1, Ramananda Chatterjee Street, Calcutta—9. (1027)

Somaiya, Jivraj Lalji, G.D.A., A. (1-7-49), F. (16-8-49), **Jivraj & Co.**, 317, Kalbadevi Road, Oppo-Swadeshi Market, Bombay—2. (534)

†Somayajulu, Garikapati Sivarama Lakshmi Narasimha, B.Com., A. (1-7-49), Superintendent (W. A. III), Accountant General's Office, Nagpur. (1488)

†Sondhi, Sushil Kumar, B.A., A. (1-7-49), Superintendent of Advances, Rehabilitation Finance Administration, 'M' Block, Central Secretariat, New Delhi. (1178)

**Soni (B. S.) & Co.**, (Bal Bir Singh Soni), 1413, Chandni Chowk (Near Central Bank of India), Delhi.

Soni, Bal Bir Singh, B.A., F.S.A.A., A. (1-7-49), F. (11-9-50), **B. S. Soni & Co.**, 1413, Chandni Chowk (Near Central Bank of India), Delhi. (195)

Soni, Bansilal, B.Com., A. (1-7-49), with **C. C. Chokshi & Co.**, "Girdhar Chambers", Opp. Model Talkies, Gandhi Road, Ahmedabad. (1452)

**Soni Chatrath & Co.**, (K. P. Soni, J. R. Chatrath & S. C. Kapur), 8, Regal Buildings, New Delhi.

Soni, Kishen Prasada, F.S.A.A., A. (1-7-49), F. (13-10-49), **Soni Chatrath & Co.**, 8, Regal Buildings, Connaught Place, New Delhi. (190)

†Sood, Parkash Chand, B.Sc., A. (1-6-50), Upper Flat, 5-G, Block, Connaught Circus, New Delhi. (1754)

**Sopariwalla (C. H.) & Co.**, (Chandulal Harkisondas Sopariwalla & Devendrababu Chunilal Sopariwalla), 14, Hamam Street, Fort, Bombay.

Sopariwalla, Chandulal Harkisondas, A. (1-7-49), F. (16-8-49), **C. H. Sopariwalla & Co.**, 14, Hamam Street, Fort, Bombay. (30)

Sopariwalla, Devendrababu Chunilal, A. (1-7-49), F. (13-10-49), **C. H. Sopariwalla & Co.**, 14, Hamam Street, Fort, Bombay. (935)

**Sorab P. Pocha & Co.**, (Sorab P. Pocha), Dantra House, Barrow Road, Apollo Bunder, Bombay.

**Sorcar (M. K.) & Co.**, (M. K. Sarkar), Santipara Main Road, P. O. Rehabari, Dibrugarh.

Soundararaja Ayyangar, Valayakaranai, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **V. Soundarajan & Co.**, Bhimasena Gardens, Mylapore, Madras—4. (414)

**Soundararajan (V.) & Co.**, (V. Soundarajan & A. Harshavardhana), Bhimasena Gardens, Mylapore, Madras—4.

Soundararajan, Vengal Varadaraja Aiyangar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Nilayam", North Maravaneri Extension, Salem. (483)

†Sowanl, Chimnaji Dhondo, B.Sc., A. (4-8-50), 2, Krishna Chawl, Shastri Hall, Tardeo Road, Bombay—7. (1816)

Sowani, Damodar Vinayak, G.D.A., A. (1-7-49), F. (22-4-50), **Batilbol & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (697)

†Spencer, Maurice Charles, A. (1-7-49), C/o Price, Waterhouse & Co., 3, Fredericks Place, Old Jewry, London, E.C. 2. (1169)

**Sreen (Y. P.) & Co.**, (Y. P. Sreen), 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1.

Sreen, Yash Pal, B.A., A. (1-7-49), F. (16-8-49), **Y. P. Sreen & Co.**, No. 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1. (630)

Sreenivasan, Malur Doraiswamy, A. (1-7-49), F. (1-12-51), Chief Accountant, Prithvi Insurance Co. Ltd., Post Box No. 76 Madras. (923)

Sreenivasan, Nallam Chakravarthy, G.D.A., A. (1-7-49), F. (16-8-49), 13, South Street, Karur (S. I. Rly.). (161)

Srinivasachar, B. R. M.A., A. (1-7-49), 15, Cutcherry Road, Tirupattur (North Arcot District). (1193)

Srinivasa Iyer, K. R., G.D.A., A. (1-7-49), Manager, The Mysore Provincial Co-operative Apex Bank Ltd., Bangalore—2. (1311)

Srinivasa Iyer, Kuppuswami, G.D.A., A. (1-7-49), 30, Swarnambigai Street, (Mettu Street), Salem. (208)

Srinivasa Iyer, Sankaranarayana, M.A., A. (13-3-51), Palai (Tranvancore). (1971)

†Srinivasan, Dharmarajaiyer, M.A., A. (26-4-51), S.R.A.S. Apprentice, Chief Auditors' Office, Southern Railways, Madras. (1992)

†Srinivasan, A.A., B.A., LL.B., G.D.A., A. (1-7-49), 194, Trincomali Street, Kandy (Ceylon). (691)

†Srinivasan, Hiremagalur, Ramiengar, M.A., A.S.A.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1315)

Srinivasan, K. V., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Sundaram & Srinivasan**, 161, Mount Road, Madras. (497)

†Srinivasan, M. G., G.D.A., A. (1-7-49), Accounts Officer, C.M.E., Kirkee. (460)

Srinivasan, Melappalayam Sudarsanam, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan**, "Sundarsanam", R. S. Puram, Coimbatore. (434)

Srinivasan, Parthasarathy, B.Com., A. (17-10-51), with **K. V. Narasimhan & Co.**, Gandhi Road, Chittoor. (2090)

Srinivasan, R., B.A., A. (1-7-49), F. (16-8-49), **Swami & Vasan**, Purushottam Buildings, (1st Floor), Mount Road, Madras—2. (854)

†Srinivasan, R., A. (1-7-49), 48, High Road, Egmore, Madras. (1351)

†Srinivasan, Ramaswami, A. (19-8-50), Dy. Chief Auditor, Western Railway, Churchgate, Bombay—1. (1838)

†Srinivasan, S., M.A., A. (21-3-52), 7/197, Peranaldu Layout, Ranganathapuram, Coimbatore. (2179)

**Srinivasan (S. K.) & Co.**, (S. K. Srinivasan), No. 52, Dhalawal Agaraharam, Madhurai

Srinivasan, Simile Krishnaiyar, B.Com., A. (1-7-49), F. (16-8-49), **S. K. Srinivasan & Co.**, No. 52, Dhalawal Agraharam, Madhurai. (162)

Srinivasan, Udamalpet Hanumantharao, B.A., A. (1-7-49), 44, S. R. Extension, Srirangam. (695)

†Srinivasan, V., A. (14-8-51), C/o Associated Hotels of India Ltd., Maidens' Hotel Delhi. (2048)

Srinivasan, Valayaputhur, A. (1-7-49), Chief Accountant, Tata Locomotive & Engineering Co. Ltd., Bombay House, 24, Bruce Street, Fort, Bombay. (683)

Srinivasa Prasad, Ananthapur Kesaviengar, B.Sc., A. (21-3-50), No. 79, Nehru Nagar, Bangalore—3. (1661)

Srinivasaraghavan, Ananthakrishnapuram Narayanayengar, A. (1-7-49), F. (16-8-49), No. 3, Gopala Krishna Road, Thyagarayanagar, Madras—17. (99)

†Sri Ramulu, S. V., G.D.A., A. (1-7-49), F. (13-6-51), C/o Cooper Engineering Ltd., Satara Road. (606)

**Srivastava (H. C.) & Co.**, (H. C. Srivastava), Dr. Ram Kishore Building, Dariba Kalan, Delhi—6.

Srivastava, Hem Chandra, B.A., (Com), A. (6-12-50), **H. C. Srivastava & Co.**, Dr. Ram Kishore Building, Dariba Kalan, Delhi—6. (1914)

Sthanumoorthy, Iyer, Sankaranarayana Iyer, B.A., A. (1-7-49), F. (11-12-50), with **K. N. Gutgutia & Co.**, General Assurance Building, Hornby Road, Fort, Bombay. (940)

Subbachar, Dindigul Venkatanarasimha, B.A., A. (1-7-49), F. (16-8-49), Sri Guru Nivas, 33, Telugu Brahmin Street, Coimbatore. (466)

Subba Raju, Pasupati Venkata, G.D.A., A. (1-7-49), F. (16-8-49), **P. V. S. Raju & Co.**, Masulipatam. (734)

Subbarama Iyer, Kizakkencherry Narayanapattar, G.D.A., A. (1-7-49), F. (16-8-49), **Sundaram & Srinivasan**, 161, Mount Road, Madras. (188)

Subbaraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Sankaram & Raman**, National Insurance Buildings, Esplanade, Madras. (326)

Subbaraman, Tarakad Ranganatha, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Thampan & Co.**, Raman Menon Road, Chalapuram P.O., Kozhikode. (229)

Subbarama Raju, Tharimana, B.A., A. (11-11-49), 11, Kumarappa Mudali Street, Nungambakkam, Madras—6. (1615)

Subba Rao, Kambhammettu Venkata, B.A., A. (11-1-51), **Rao & Rao**, Eluru, West Godavary Dt. (M.S.M. Rly.). (1934)

Subba Rao, Khetharaju, B.A., A. (1-7-49), F. (16-8-49), **Ketharaju Subba Rao & Co.**, 2nd Line, Brodipet, Guntur. (707)

†Subba Rao, Kuchibhotla, M.A., B.Com., A. (18-5-50), Income-tax Officer, Guntur. (1733)

Subbarathnam, Kadathur, Visvanatha, G.D.A., A. (1-7-49), F. (16-8-49), 23, Avanashi Road, Coimbatore. (173)

Subba Rau, Mysore, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Kempegowda Road, Opp. Mysore Chamber of Commerce, Bangalore City. (239)

Subedar, Nariman Merwanji, A. (1-7-49), F. (15-7-51), Seth Mansion, 5th Floor, Opp. Fort Fire Brigade Station, Sir Phirozeshah Mehta Road, Fort, Bombay. (679)

**Subrahmaniya (D. S.) & Co.** (D. S. Subrahmaniya), Post Box No. 27, Bangalore—2.

Subrahmaniya, Dharwar Subravati, G.D.A., A. (1-7-49), F. (16-8-49), **D. S. Subrahmaniya & Co.**, Post Box No. 27, Bangalore—2. (344)

Subrahmanyam, Alwarkurichi Venkatasubbier, G.D.A., A. (1-7-49), F. (1-12-50), **V. S. Aiyar & Co.**, 363, Esplanade, Madras. (186)

Subrahmanyam, Kasturi, B.Com., A. (14-12-51), 261/1, Main Road, Nandyal. (Dt. Kurnool). (2119)

Subramania Aiyar, Kannankulangara Narayanaiyar, G.D.A., A. (1-7-49), **N. Subramaniam & Co.**, 4th Floor, Dhun Building, Nanabhai Lane, Fort, Bombay. (829)

Subramania Aiyar, V.K., G.D.A., A. (1-7-49), F. (16-8-49), 10/31, Subramania Mudaliar Road, R. S. Puram, Coimbatore. (432)

**Subramania Iyer (P. S.) & Co.** (P. S. Subramania Iyer, N. N. Veeraraghavan & V. Raghunathan), 30, Lingha Chetty Street, Madras, also at Tuticorin and Bangalore City.

**Subramania Iyer (P. S.) & Co.** (P. S. Subramania Iyer, N. N. Veeraraghavan, V. Raghunathan & A. V. Narasimhan), 51, James Street, Secunderabad (Dn.), also at Gulbarga and Raichur.

Subramania Iyer, Pappakkudi Samu Sastrigal, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street, Madras. (54)

†Subramaniam, K. M., A. (1-7-49), Audit Officer, Damodar Valley Corporation, Anderson House, All-pore, Calcutta—27. (303)

Subramaniam, M., A. (1-7-49), **Sundaram & Srinivasan**, 161, Mount Road, Madras. (930)

**Subramaniam (N.) & Co.**, (K. N. Subramania Aiyar), 4th Floor, Dhun Building, Nanabhai Lane, Fort, Bombay.

**Subramaniam (N. V.) & Co.** (N. V. Subramanyan), 29, Mettu Srinivasa Street, Salem.

Subramaniam, Perumkolam Sankarasastri, A. (21-12-50), Assistant Secretary & Accountant, The United Planters' Association of Southern India, "Glenview", Coonoor (Nilgiris). (1923)

Subramaniam, Trichinopoly Muthu Siva, A. (22-6-51), A/12, Bank of Mysore Buildings, Avenue Road, Bangalore—1. (2030)

†Subramanian, C. S., A. (1-7-49), Chief Accountant, The Madras Industrial Investment Corporation Ltd., 38, Whites Road, Royapettah, Madras. (1250)

Subramanian, Krishna Iyer, B.A., A. (1-7-49), F. (16-8-49), 10, Perumal Tank Square, Madura. (413)

Subramanian, K. R., G.D.A., A. (1-7-49), F. (16-8-49), 3/4, Godown Street, Madras—1. (616)

Subramanian, Mahadanapuram Radhakrishna, A. (1-7-49), with **Sastri & Shah**, 15, Armenian Street, Madras. (873)

†Subramanian, N. P., B.A., G.D.A., A. (1-7-49), Secretary & Chief Accountant, Orient Longmans Ltd., 17, Chittaranjan Avenue, Calcutta—13. (1179)

†Subramanian, P. V., A. (26-8-49), Accountant, Lipton Ltd., Post Box No. 31, Kingsway, Nagpur. (1588)

Subramanian, T. G., B.A., A. (20-11-51), 5, Adimoolampillai Agraharam, Madhurai. (2112)

Subramanyam, K. S., Ganapathy, M.A., A. (1-7-49), F. (30-4-50), 56, Sastry Road, Renganatha Puram, Coimbatore. (732)

Subramanyam, Nambiyur Sundaram Iyer, B.Com., A. (16-9-51), 23, Appavu Mudali Street, Cuddalore N. T. (2076)

Subramanyan, N. V., B.A., G.D.A., A. (1-7-49), F. (13-10-49), **N. V. Subramaniam & Co.**, 29, Mettu Srinivasa Street, Salem. (623)

Sud, Pyare Lal, B.A., LL.B., A. (18-8-50), Manager, The Lord Krishna Sugar Mills Ltd., Saharanpur. (1832)

**Sundaram & Co.** (S. A. Sundaram & M. Krishnan), Y.M.C.A. Buildings, Madhurai.

Sundaram, Arumugamangalam Yagnamier, M.A., A. (1-7-49), **A. Y. Sundaram & Co.**, 189-B, Mount Road, Madras—2. (635)

Sundaram, Kalyana Krishnamurthy, A. (1-7-49), 15, East Iyen Street, Kumbakonam. (468)

Sundaram, M. B., A. (1-7-49), F. (16-8-49), **Narasimhan & Sundaram**, 296, Thambu Chetty Street, Madras—1. (908)

Sundaram Ramamurti Halasva, M.A., A. (1-7-49), Claymont Cottage, Ootacamund. (1227)

†Sundaram, S., B.Sc., A. (1-7-49), "Gowri Villas", Kankarhalli Road, Basavangudi, Bangalore. (1279)

Sundaram, S. Alagu, A. (1-7-49), F. (16-8-49), **Sundaram & Co.**, Y.M.C.A. Buildings, Madura. (824)

†Sundaram, V. M., B.Com., A. (20-9-51), 20, Perumal North Car Street, Veeraraghavapuram, Tirunelveli Jn. (2079)

Sundararajan, Nallan Chakravarthy, A. (24-2-51), with **N. C. Rajagopal & Co.**, 208, Agraharam Street, Erode. (1961)

Sundara Raman, Nagaswamy Iyer, B.A., A. (1-7-49), Bhakta Nivas, Ground Floor, Sraddhananda Road, Matunga, Bombay—19. (717)

**Sundaresan (S.) & Co.** (S. Sundaresan & T. M. Santhanam), 3120, East Second Street, Pudukottai.

Sundaresan, S., B.A., A. (31-8-49), **S. Sundaresan & Co.**, 3120, East Second Street, Pudukottai. (1589)

**Sunderlal & Co.** (S. L. Fatehpuria), National Insurance Building, 59, Forbes Street, Fort, Bombay.

**Sundram (A. Y.) & Co.** (A. Y. Sundram), 189-B, Mount Road, Madras—2.

**Sundram & Srinivasan**, (K. N. Subbaraman, K. V. Srinivasan, T. C. Minakshisundaram & M. Subramaniam) 161, Mount Road, Madras, also at Madhurai, Dindigul & Tuticorin.

†Suneja Ladha Ram, B.A. (Hons.), A. (17-5-50), C/o Suneja Book Centre, Below Madras Hotel, Connaught Circus, New Delhi. (1722)

†Suntook, Burjor Jehangir, A. (1-7-49), Kayamall Buildings, 185, Lamington Road, Bombay—7. (872)

Sur, Amal Kumar, M.A., B.Com., A. (1-7-49), 14/P, Middle Road, P.O. Entally, Calcutta—14. (1350)

Sur, Purnanka Mohan, F.S.A.A., A. (1-7-49), F. (16-8-49), **Sur & Sen**, 11, Old Post Office Street, Calcutta. (419)

**Sur & Sen** (P. M. Sur), 11, Old Post Office Street, Calcutta.

†Sur, Upendra Nath, B.Sc., A.S.A.A., A. (1-7-49), Suite 8, 36, Chowringhee, Calcutta—16. (1131)

**Surana (M. L.) & Co.** (M. L. Surana), Surana Building, Chittorgarh (Rajasthan).

Surana, Manoharlal, B.Com., A. (23-2-52), **M. L. Surana & Co.**, Surana Building, Chittorgarh (Rajasthan). (2165)

**Surana (P. S.) & Co.** (P. S. Surana, R. D. Joshi, S. M. Kasbekar & Y. T. Korke), Opp. Brij Talkies, Nayapura, Kotah, also at Jaipur & Jodhpur.

Surana, Pratap Singh, B.Com., A. (1-7-49), F. (5-10-50), **P. S. Surana & Co.**, Durlabh Bhavan, Sir Mirza Ismail Road, Jaipur. (892)

**Suresh C. Mathur & Co.** (S. C. Mathur), Mercantile Bank Buildings, Chandni Chowk, Delhi.

**Suri & Co.** (I. S. Suri), 2nd Floor, No. 1, British Indian Street, Calcutta.

**Suri & Co.** (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari & D. S. Subrahmaniya), No. 9-D, Patel Buildings, Fifth Main Road, Gandhinagar, Bangalore—2, also at Secunderabad (Dn.).

**Suri & Co.** (S. Suryanarayana Iyer, S. Venkataraman & K. Sadagopachari), Post Box No. 1354, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, Madras—1, also at Bombay, Coimbatore, Madhurai, and Trivandrum.

Suri, Ishar Singh, G.D.A., A. (1-7-49), **Suri & Co.**, No. 1, British Indian Street (2nd Floor), Calcutta. (955)

†Suri, S. P., M.A., LL.B., A. (1-7-49), 17, Barakhamba Road, New Delhi. (1147)

†Suri, Tej Partap Singh, B.Sc., A. (1-7-49), No. 1, British Indian Street, 2nd Floor, Calcutta. (1064)

†Surti, Burjore, Pherozeshah, A. (1-7-49), 13, Rustom Baug, Victoria Road, Bombay—27. (1060)

Surti, Jehangir Dhunjibhoy, G.D.A., A. (1-7-49), F. (1-4-51), 76, Jamshed Mansion, Tardeo, Bombay—7. (356)

Suryanarayana Iyer, Subbuswami Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354, Madras—1. (9)

Suryanarayana Rao, Sriramagiri, B.A., A. (1-7-49), F. (25-5-50), **S. S. Rao & Co.**, 7, Kondi Chetty Street, Madras—1. (671)



Suryanarayana Rao, Upadrasta, G.D.A., A. (1-7-49), F. (22-4-50). **Upadrasta Bros.**, Park Road, Vijayawada, (M.S.M. Ry.). (634)

†Suryanarayanan, A., M.A., A. (11-10-50), 173, Lloyds Road, Madras—14. (1381)

**Susrut Mukherji & Co.**, (S. Mukherji), 8/2, Hastings Street, (2nd Floor), Calcutta—1.

Sutarwala, Jamnadas Bhikhalal, B.Com., A. (1-7-49), **Chhotalal H. Shah & Co.**, 1st Floor, Bharucha Building, Princess Street, Bombay (1100)

†Swami, M. Valdyanatha, B.A., L.T., G.D.A., A. (1-7-49), Internal Auditor, The Indian Oxygen & Acetylene Co. Ltd., 48/1, Diamond Harbour Road, Calcutta—27. (410)

Swaminathan Krishnaswamy, A. (1-7-49), Natarajan & Swaminathan, 27, The Arcade, Raffles Place, Singapore (Malaya). (257)

Swaminathan, M. S. B.A., A. (16-5-50), 33, Damodara Reddy Street, Thiyagarayanagar, Madras—17. (1732)

Swaminathan, Ramakrishna, B.Com., A. (11-11-49), 112-B, Russa Road, Calcutta—26. (1614)

Swaminathan, Srinivasa, G.D.A., A. (1-7-49), F. (16-8-49), 369, Esplanade, G.T., Madras. (117)

**Swami & Vasan**, (T. M. Swami & R. Srinivasan), Purushottam Buildings, Mount Road, Madras—2, also at Tiruvarur.

**Swamy (N. M.) & Co.** (N. M. Swamy and E. Satharushy), 238 Barimbatalam, Secunderabad (Dn.), also at Hyderabad (Dn.)

Swamy, Sreenada Anantha Padmanabha, G.D.A., A. (11-4-50). **Anantham & Co.**, Main Road, Berhampur (Ganjam Dist.). (1695)

**Swamy (S. R.) & Co.** (S. R. Swamy), No. 6, East Car Street, Dindigul

**Swara! Chandiook & Co.** (S. C. Chandiook), 20-L, Connaught Circus, New Delhi.

**Tacknait (S. L.) & Co.**, (S. L. Tacknait), E. F. 213/A, Railway Road, Jullundur City.

Tacknait, Shiv Lal, G.D.A., A. (1-7-49), F. (11-11-49), **S. L. Tacknait & Co.**, E. F. 213/A, Railway Road, Jullundur City (265)

Tadvalkar, Madhav Keshav, M.Sc., A.S.A.A., A. (1-7-49), 97, Shivaji Park, Dadar, Bombay—28. (866)

†Talat, Beilonji Burjorji, A.S.A.A., A. (1-7-49), C/o The Central Bank of India Ltd., Indore City. (1053)

Talati, Bhaskar Jayantilal, B.Com., A. (1-11-51), 12, N. G. Khadavata Hostel, Hanuman Road, Ville Parle (East), Bombay—24. (2102)

Talati, Himatlal Muliibhal, B.A., LL.B., A. (17-12-51), with C. C. Chokshi & Co., Girdhar Chambers, Opposite Model Talkies, Gandhi Road, Ahmedabad. (2120)

†Talekar, Keshav Narharil, G.D.A., A. (1-7-49), with **S. Valdyanath Aiyar & Co.**, 4, Kashmere Gate, Delhi. (713)

Talwar, Amrit Lal, G.D.A., A. (1-7-49), F. (16-8-49), **P. L. Tandon & Co.**, Post Box No. 113, Mahatma Gandhi Road, Kanpur. (688)

**Talwar (D. S.) & Co.**, (D. S. Talwar), Katra Ahluwalia, Amritsar

Talwar, Dev Sen, A. (1-7-49), F. (3-3-50), **D. S. Talwar & Co.**, Katra Ahluwalia, Amritsar. (968)

†Tambane, Kamalakar Vishwanath, B.A., A. (1-7-49), Sales-tax Officer, Nadlad Dist. Karia. (1235)

Tanavde Dinkar Sitaram, B.Com., A. (17-5-50), A-9, Kapur Mahal, Marine Drive, Fort, Bombay—1. (1729)

Tandon, Avadh Behari, B.Com., LL.B., A. (1-7-49), **Mehrotra Tandon & Co.**, Pioneer Building, Meston Road, Kanpur. (1063)

Tandan, Gopal Das, G.D.A., A. (1-7-49), with **S. R. Badiboi & Co.**, 1-B, Old Post Office Street, Calcutta. (380)

**Tandon (P. L.) & Co.** (P. L. Tandon and A. L. Talwar), P. O. Box 113, Westcott Buildings, Mahatma Gandhi Road, Kanpur

Tandon, Pyara Lal, A.S.A.A., A. (1-7-49), F. (16-8-49), **P. L. Tandon & Co.**, Post Box No. 113, Westcott Building, Mahatma Gandhi Road, Kanpur. (533)

Tandon, Raj Kishore, B.A. (Hons.), A. (21-9-49), **Raj K. Tandon & Co.**, Dharmapura Street, Delhi. (1595)

**Taneja (C. D.) & Co.**, (C. D. Taneja), 55/15, Kahu Kothi, Pratap Bhawan, Kanpur.

Taneja, Chetan Dass, M.Com., A. (23-3-50), **C. D. Taneja & Co.**, 55/15, Kahu Kothi, Pratap Bhawan, Kanpur. (1678)

†Taneja, K. N., B.Com., A. (1-7-49), C/o Shri Raghu Nath Rai, 24/18, Darya Ganj, Delhi. (1086)

Taneja, Raghubir Lal, A. (1-7-49), C/o Place Siddons & Gough, 6, Lyons Range, Calcutta—1. (486)

Tannan, Bodh Raj, A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort, Bombay. (270)

†Tannan, Mohan Lal, M.Com. (Birmingham), Bar-at-Law, A. (1-7-49), The Cliff, Carmichael Road, Cumballa Hill, Bombay. (203)

†Tanner, John Darley, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1033)

†Taraporewala, B. Nadirshaw, A. (21-9-49), 84, Dharamtala Street, Block A, Room No. 1, Calcutta—13. (1597)

†Tata, Yazed Homi, B.Com., A. (1-7-49), 100, Lennard Road, Beckenham, Kent. (England). (1329)

†Tayal, Yashbir Singh, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (31-10-51), C/o Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore, Calcutta—23. (2098)

†Telang, Manohar Dattatraya, G.D.A., A. (1-7-49), C/o Caltex (India) Ltd., "Caltex House", Ballard Estate, Bombay. (953)

**Telang, Vaman Mangesh, B.Com., A. (20-12-50), C/o The English Electric Co., Ltd., 249, Hornby Road, Fort, Bombay. (1921)**

**Tembe (V. K.) & Co.** (V. K. Tembe), Examiner Press Building, Dalal Street, Fort, Bombay.

Tembe, Vishwanath Krishna, B.A., LL.B., A. (1-7-49), F. (11-9-50), **V. K. Tembe & Co.**, Examiner Press Building, Dalal Street, Fort, Bombay. (1006)

**Thacker & Co.**, (J. V. Thacker), All Chambers, Tamarind Lane, Fort, Bombay.

Thacker, Jamnadas Vasanji, G.D.A., A. (1-7-49), F. (16-8-49), **Shareef Thacker & Co.**, All Chambers, Tamarind Lane, Fort, Bombay. (196)

Thacker, Jyotindra Shivji, A. (16-2-52), 195, Laxmi Nivas, 1st Floor, Block No. 7, Vadala Station Road, Bombay—19. (2153)

†Thackersey, Pradyumna M. D., A. (1-7-49), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (841)

**Thaker (A. M.) & Co.**, (A. M. Thaker), Raipur, Pakhalini Polc, Char Sheri, Ahmedabad.

Thaker, Amritlal Maneklal, B.Com., A. (22-6-50), **A. M. Thaker & Co.**, Raipur, Pakhalini Polc, Char Sheri, Ahmedabad. (1766)

**Thakkar (A. B.) & Co.**, (A. B. Thakkar), 65, Esplanade Road, Fort, Bombay.

†Thakkar, Ambalal Harjiwandas, G.D.A., A. (6-8-51), Post Box No. 574, William Street, Kampala, Uganda. (2045)

Thakkar, Ambalal Shivrul, G.D.A., A. (1-7-49), F. (16-8-49), **Ambalal Thakkar & Co.**, East & West Building, 49, Apollo Street, Fort, Bombay. (498)

Thakkar, Amritlal Bapulal, G.D.A., A. (1-7-49), F. (16-8-49), **A. B. Thakkar & Co.**, 65, Esplanade Road, Fort, Bombay—1. (782)

Thakkar, Jayantilal Kashiram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Jayantilal Thakkar & Co.**, 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort, Bombay. (366)

Thakkar, Tribhuvan Shivrul, G.D.A., A. (1-7-49), **Tribhuvandas Thakkar & Co.**, Bharat Motor Stores Building, Near Petrol Pump, P.O. Jharla, Dt. Manbhum. (986)

†Thakur, Kamakhya Prasad, B.A., A. (1-7-49), Commercial Tax Officer, Canning Street Dist., II Charge, 10, Madan Street, Calcutta. (1171)

Thakur, Rajaram Vasudeo, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 50, Western India House, Sir P. M. Road, Fort, Bombay. (813)

Thallath, Paul, B.Com., A. (14-11-51), Puthenpaly, Verapoly. (Travancore-Cochin State) (2107)

**Thampan (K. K.) & Co.** (T. R. Subbarama Aiyar), Raman Menon Road, Chalapuram P.O. Kozhikode.

†Thampan, Kuthiravattath Kuttanunni, G.D.A., A. (1-7-49), F. (16-8-49), Vettilakulam Road, Palghat, (S. Malabar). (157)

Tharlen, Jacob, A. (19-6-51), Pattathanam, Quilon. (2024)

Thiagarajan, Peri, B.Com., A. (26-6-50), 216, Naicker New Street, Mathurai. (1769)

- †Thiruvengkatachari, R., A. (19-9-50), with **M. S. Krishnaswami & Jagannathan**, R. S. Puram Post, Coimbatore. (1871)
- Thomas, O., B.Com., A. (24-1-51), Near T. B. Junction, Kottayam. (1941)
- Thomas, Sathianathan Gell, A. (1-7-49), F. (8-12-51), 52-C, South Raja Street, Tuticorin. (1014)
- Thomson, Alistair Young A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1428)
- Thulasi Ram & Co.**, (T. R. Thulasiram), 228, Govindappa Nalck Street, Madras.
- Thulasiram, Thirukkonda Rama, B.A., A. (1-7-49), **Thulasi Ram & Co.**, 228, Govindappa Nalck Street, Madras. (1202)
- Thrumalarao, Desapandi, G.D.A., A. (1-7-49), Fort, Kurnool. (402)
- †Tity, Sorabji Framji, G.D.A., A. (1-7-49), F. (16-8-49), Navsari Chambers, Outram Road, Fort, Bombay. (105)
- Tribhuvandas Thakkar & Co.**, (Tribhuvandas S. Thakkar), Bharat Motor Stores Building, Near Petrol Pump, P.O. Jharla, District Maunbhum.
- †Trivedi, Dhirajlal Shankerlal, A. (1-7-49), D. S. Trivedi & Co., P.O. Box No. 404, Mombasa. (Kenya Colony). (493)
- Trivedi (P. C.) & Co.**, (P. C. Trivedi), 12, Mukund Bhuvan, Station Road, Santa Cruz, Bombay—23.
- Trivedi, Pramodchandra, Chhotubhai, A. (21-8-50), **P. C. Trivedi & Co.**, 12, Mukund Bhuvan, Station Road, Santa Cruz, Bombay—23. (1844)
- Tulpule, Dattatraya Narayan, B.Com., A. (18-7-51), **H. S. Sohony & Co.**, 340, South Kasba, Sholapur. (2042)
- †Turcan, Charles Ian, A. (1-7-49), C/o Andrew Yule & Co., Ltd., 8, Clive Row, Calcutta. (920)
- Turnbull, Graham Fraser, A. (1-7-49), **Ford, Rhodes, Parks & Co.**, Tower House, Chowringhee Square, Calcutta. (1173).
- †Tu, Than (a) R. Ba Thaw, B.A., A. (28-7-51), Deputy Chief Accountant, Rangoon Port Commissioners, Head Office Flat 'A', Port Commissioners Building, Rangoon, (Burma). (2044)
- Ubaidulla (A. M.) & Co.**, (A. Mohamed Ubaidulla, I. Zafinul Abideen & L. Rangamani), 5, Markaya Labbai Street, Harbour Dn., Madras, also at 26, Perlanna Malstry Street, Perlampet, Madras—3.
- Ubaidulla, A. Mohamed, G.D.A., A. (1-7-49), F. (16-8-49), **A. M. Ubaidullah & Co.**, 5, Markaya Labbai Street, Harbour Dn., Madras. (288)
- †Unni, Cheeran Ipe, B.Sc., A. (29-2-52), C/o Dr. C. P. Ipe, M.B.B.S., Irinjalekuda (Trav.-Cochin) (2170)
- Upadrasta Bros.**, (S. R. Upadrasta), Park Road, Vijayawada.
- †Upadrasta, Venkata Krishnayya, B.A., LL.B., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Madras Sales Tax Appellate Tribunal, 49, First Main Road, Gandhinagar, Adyar, Madras. (255)
- †Urquhart, Charles Rodger, A. (1-7-49), C/o Peat, Marwick Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1364)
- Usher Graham Aitchison, A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta (1211)
- Vachha, Homy Jamshedji, B.A., A.C.A. (Eng. & Wales), A.S.A.A., A. (1-7-49), F. (1-6-51), **A. F. Feruson & Co.**, Allahabad Bank Building, Apollo Street, Fort, Bombay. (422)
- †Vaidya, Bhalchandra Purushottam B.Com., A. (20-8-51), 379, Sandhurst Road, Bombay—4. (2057)
- Vaidyanath Aiyar (S.) & Co.**, (S. Vaidyanathan, M. R. Khanna, K. Annadhanam & V. S. Vijayaraghavan), 4, Kashmere Gate, Delhi.
- Vaidyanatha Iyer, T. S., A. (15-3-51), Sultania Buildings, Bazaar Road, Quilon. (1972)
- Vaidyanathan, G., A. (1-7-49), with **R. G. N. Price & Co.**, 202, Mount Road, Madras—2. (1100)
- †Vaidyanathan, Kalpathy S., A. (1-7-49), Aiyar & Co., Negris Building, York Street, Colombo—1. (492)
- Vaidyanathan, Subbaiyar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate, Delhi. (93)
- †Vaish, Jai Nurain, M.A., (Com.), G.D.A., A. (1-7-49), F. (16-8-49), 56, Ramnagar, Kutab Road, New Delhi. (404)
- Vaish (S.) & Co.**, (S. B. L. Vaish & M. C. Gupta), 161, Civil Lines, Kanpur.
- Vaish, Shyam Behari Lal, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **C. Vaish & Co.**, 161, Civil Lines, Kanpur. (14)
- Vaithisvaran & Co.** (T. R. Vaithisvaran), 2/105, Armenian Street, Madras—1, also at Bangalore city.
- Vaithisvaran, Terizhandur Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), **Vaithisvaran & Co.**, 35, Sri Narasimharaja Road, Bangalore City. (373)
- †Vajifder, Savak Framroz, G.D.A., A. (1-7-49), C/o Trustees of Sir Ratan Tata, Bombay House, Bruce Street, Fort, Bombay. (1342)
- Vakharia, Harakchand Valchand, A. (1-7-49), 3335, Halad Lane, Barsi. (Dist. Solapur). (1194)
- †Vakil, Dhansukhlal Manchhashanker, B.Com., A. (1-7-49), F. (21-1-52), Pardi Blocks B, No. 1, Vile Parle (East), Bombay—24. (879)
- †Vallibhoy, Fazul Hussein, B.Com., A. (17-5-50), Authorised Representative Income-tax Appellate Tribunal, 'B' Bench, Industrial & Prudential Assurance Buildings, Opp. Churchgate Station, Bombay. (1726)
- Varadachari, A., B.A., A. (24-1-51), **Chari & Co.**, "Balachandra", 3, Arantangi Road, Pudukottah. (1943)
- Varadarajan, Sadagopan, B.Sc., A. (31-10-51), **Chri & Co.**, Indian Bank Buildings, Karaikudi. (2099)
- †Varadarajan, T. R., B.A. (Com.), A. (1-7-49), with **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate, Delhi. (1479)
- †Varerkar, Mukund Vinayakrao, G.D.A., A. (1-7-49), Plot No. 3-A, (West), Sion, Bombay—22. (500)
- Varlava, Minocher Hormushaw, B.Com., A. (11-7-50), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Bombay. (1793)
- Varma, Kerala, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Varma & Varma**, 8/25, Rice Bazaar Road, Trichur. (367)
- Varma, Kerala, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Varma & Varma**, New Road, P.O. Mattancherry, Cochin. (393)
- Varma & Varma**, (K. Varma, K. Varma, K. R. Nair & K. R. Katmal), New Road, Cochin, also at Ernakulam, Trichur, Alleppey and Coimbatore.
- Vartak (K. M.) & Co.**, (K. M. Vartak & P. D. Ghanekar), Commissariat Building, 231, Hornby Road, Fort, Bombay
- Vartak Keshav Mahadev, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. M. Vartak & Co.**, Commissariat Building, 231, Hornby Road, Fort, Bombay. (425)
- †Varughese, P. O., B.A., A. (1-7-49), Addl. Income-tax Officer, Trichur Circle, Trichur. (1205)
- Vasa, Kanji Khetsi, G.D.A., A. (1-7-49), Near Mandvi Tower, Jamnagar, (Saurashtra). (340)
- Vasudev, Surendra Nath, B.A., A. (4-10-50), 26, Faiz Bazar, Daryaganj, Delhi—7. (1874)
- Vasudevan, S., G.D.A., A. (1-7-49), 30, Mahanombu Agraharam, Karaikudi, (Ramnad Dist.). (582)
- Vasudeva Rao, K. S., B.Sc., A. (1-7-49), F. (23-12-51), **K. S. V. Rao & Co.**, Mustafa Building, 3rd Floor, Phirozeshah Mehta Road, Fort, Bombay. (1101)
- Vatsaraj & Co.**, (M. K. Vatsaraj), Fort Chambers, Tamarind Lane, Fort, Bombay.
- Vatsaraj, Mangalprasad Venishanker, B.Com., A. (18-11-50), with **Vatsaraj & Co.**, Fort Chambers 'C', Tamarind Lane, Fort, Bombay—1. (1903)
- Vatsaraj, Mukundray Karasani, G. D. A., A. (1-7-49), F. (16-8-49), **Vatsaraj & Co.**, For Chambers, Tamarind Lane, For Bombay (136)
- †Vaze, Narhar Bhalchandra, B.Com., A. (1-7-49), C/o The Alomble Chemical Works Co., Ltd., Baroda. (1010)
- Veeraraghavan, C. V., A. (1-7-49), F. (18-7-50), 275, Raja Street, Coimbatore. (345)
- Veeraraghavan, N. N., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street, Madras. (682)
- †Veeraraghavan, Naranammalpuram Sankaraier, B.A., A. (1-7-49), Plot No. 18, Sion, Bombay—22. (1281)
- Veerasamy, R., A. (1-7-49), 20, Society Street, Dindigul. (1335)
- Velu Pillai, T. B.A., A. (22-6-51), Krishnaswamy Street, Chittoor Road, Ernakulam. (2029)
- Venkatachalam Aiyer (K.) & Co.**, (K. Venkatachalam Aiyer), Sriniketan, Chettikulangara, Trivandrum, also at Madras, Bangalore & Alleppey.
- †Venkatachari, Vankipuram Narasimhachari, A. (2-1-52), No. 15, Ramamoorthi Road, Virudhunagar. (2121)
- Venkatakrishnan, Srinivasa, G.D.A., A. (1-7-49), Plot No. 101, Vasant Bhuvan, Matunga, Bombay—19. (272)

Venkatanarayanan, Singakulam, B.Com., A. (1-11-51), 5/463, Thekkae Madom, Mattancherry, Cochin. (2103)

†Venkataraman, Angarai Ganesa, A. (15-5-50), Assistant Accountant, Best & Co., Societe Anonyme, Rodier Mills, Pondicherry. (1714)

†Venkataraman, Dharapuram Narasimhaiyengar, B.A., G.D.A., A. (1-7-49), F. (24-3-51), Naval Store Officer, Indian Naval Dockyard, Bombay. (528)

Venkataraman, Erode Subramanian, B.Sc., I.L.B., A. (25-7-50), 269, Mahatma Gandhi Road, Poona—1. (1812)

Venkataraman, K., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Raman & Sarma**, 30, Durgalaya Road, Tiruvarur (Tanjore District). (433)

†Venkata Raman, Kalpathy, Sivaramakrishna, A. (7-7-50), 3, Government Place West, Calcutta. (1785)

†Venkataraman, M., B.Sc., A. (1-7-49), with **Fraser & Ross**, Barrow House, 12, Mclean Street, Post Box No. 1352, Madras. (1009)

**Venkataraman (M. R.) & Co.**, (M. R. Venkataraman), 54, Queensway, New Delhi.

Venkataraman, M. R., A. (1-7-49), F. (16-8-49), **M. R. Venkataraman & Co.**, 54, Queensway, New Delhi. (845)

Venkataraman, M. R., A. (1-7-49), 86, Andar Street, Teppakulam Post, Tiruchirapalli. (1234)

Venkataraman, M. S. B.A., A. (1-7-49), with **Aiyar & Co.**, 183, Mount Road, Madras 2. (1506)

Venkataraman, R., A. (16-11-50), with **Sundaram & Srinivasan**, 161, Mount Road, Madras. (1899)

Venkataraman, R. A. (25-11-50), 1790, West Main Street, Tanjore. (1907)

Venkataraman, Ramaswamy, G.D.A., A. (1-7-49), F. (16-8-49), 9/85, Rathnasabanathi Mudallar Road, Rathnasabapathipuram Post, Coimbatore. (223)

Venkataraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. Venkatram & Co.**, 22, Banadurai Sennadhi Street, Kumbakonam. (654)

†Venkataraman, S., A. (21-9-49), 42, Pelathope, Mylapore, Madras—4. (1598)

Venkataraman, S., B.Sc., A. (24-9-49), Indian Assistant, C/o Darragh Smail & Co., Ltd., Alleppey. (1605)

Venkataraman, Subbuswamy, B.Sc., G.D.A., A. (1-7-49), F. (1-6-50), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P. B. No. 1354, Madras. (900)

†Venkataraman, Subrahmaniam, B.A., G.D.A., A. (1-7-49), Secretary, Council of the Institute of Chartered Accountants of India, Room No. 99, Gurdwara Road, Hutments, New Delhi. (558)

†Venkataraman, Sundaresa, M.A., A. (1-7-49), C/o Pvkara Electricity System, Coimbatore. (687)

Venkataraman, Vedam, A. (1-7-49), 5/6, Luz Church Road, Mylapore, Madras—4. (1290)

†Venkataraman, Viswanatha, A. (18-8-50), C/o The Crompton Engineering Co. (Madras), Ltd., P.B. No. 205 Second Line Beach, Madras. (1827)

†Venkataramiah, Mallimadugulla, A. (16-1-51), Dr. G. R. Wyawahare's Blocks, Ramdaspath, Nagpur. (1939)

Venkata Rao, Calisa Bangalore, B.Sc., A. (8-5-51), No. 39, Gavipuram Extension, Bangalore—4. (1997)

Venkatasubbiah Naidu Kondrou, G.D.A., A. (1-7-49), F. (16-8-49), 10, Mount Road, Madras. (258)

Venkatasubramanian, Narasimha, A. (1-7-49), **P. V. Ramachandran & Co.**, 47-A, Pechiamman Street, Madhurai. (752)

Venkatesan Ramanathan, B.A., G.D.A., A. (1-7-49), F. (12-3-50), **Fraser & Ross** Barrow House, 12, Mclean Street, Post Box No. 1352, Madras. (351)

†Venkatesan T. A. B.A., A. (3-3-52), C/o Shri N. C. Balan, 70-D, Jail Road, Coimbatore. (2173)

†Venkatesan, V. S., B.A., A. (1-7-49), with **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate, Delhi. (792)

Venkateswaran, A., B.Sc., A. (15-2-52), **V. Sankar Aiyar & Co.**, Scindia House, New Delhi. (2144)

Venkateswaran, K., A. (1-7-49), **L. Sivaram & Co.**, 36, Khansamettu Street, Madhurai. (1208)

Venkateswarlu Bhagavathula, G.D.A., A. (1-7-49), F. (16-8-49), **B. V. Eswar & Co.**, Masulipatam. (618)

Venkatram, Chittur Krishna Iyer, G.D.A., A. (1-7-49), F. (1-6-51), T/C-870, Thamman Street, Fort, Trivandrum. (914)

**Venkatram (S.) & Co.**, (S. Venkataraman), 313, Linghi Chetty Street, G.T., Madras, also at Kumbakonam

Venkatrao, Ponangi, G.D.A., A. (1-7-49), F. (16-8-49), **Rao & Co.**, Sitampeta, Rajamahendravaram. (906)

†Venugopal, K. V., B.Sc., A. (1-7-49), No. 4 Wing, J.A.F. Station, Agra. (1539)

Venugopal, N. V., A. (1-7-49), F. (16-8-49), **Rowe & Pal**, Lake View, Berhampore, Ganjam Dist. (26)

**Vepari, Natvarlal & Co.** (N. J. Vepari), 17, Jiji House, Raveline Street, Fort, Bombay, also at Surat.

Vepari, Natavarlal Jekisandas, G.D.A., A. (1-7-49), F. (16-8-49), **Natvarlal Vepari & Co.**, 17, Jiji House, Raveline Street, Fort, Bombay. (318)

**Verghese (C. P.) & Co.**, (C. P. Verghese), Falnir Road, Mangalore—2.

Verghese, Cheruvathoor Poulouse, M.A., B.L., A. (1-7-49), F. (18-7-50), **C. P. Verghese & Co.**, Falnir Road, Mangalore—2. (990)

†Verghese, John, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd., Alleppey. (1110)

†Vernede, Jack Ronald, A. (1-7-49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, P.B. No. 189 G.P.O. I, Calcutta. (1300)

Viccajee, Victor Framjee, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. R. Batliboi & Co.**, I-B, Old Post Office Street, Calcutta. (43)

Victor David, K. J., B.Com., A. (23-3-50), 2, Sullivans' Garden, Mylapore, Madras—4. (1682)

**Vidarthi & Sons** (B. S. Vidyarthi), Didwana Oli, Lashkar, Gwalior.

Vidyarthi, Bishen Sahai, A. (16-1-51), **Vidyarthi & Sons**, Didwana Oli, Lashkar, Gwalior. (1938)

Vijayan, Poothullil, B.Com., A. (24-3-50), with **Varma & Varma**, Palace Road Junction, Alleppey (Cochin). (1685)

Vijaya Raghavan, P. B., M.A., A. (21-1-50), 33, Bhagirathi Ammal Street, Thyagarayanagar, Madras—17. (1648)

Vijayaraghavan, Vaduvur Sundaram, A. (1-7-49), **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate, Delhi. (1146)

**Vinod & Narendra** (V. R. Shah & N. C. Mehta), 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad.

Viraswami, Ramaswami, G.D.A., A. (1-7-49), F. (25-5-51), 3rd Floor, Gazdar House, Girgaum Road, Dhobi Talao, Bombay. (784)

Visvanathan, E. D., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. K. Dandekar & Co.**, No. 16, More Street, Second Line Beach, Madras—1. (554)

Visvanathan, P., B.A., A. (1-7-49), "Vasantha Mandhiram", 153/2, North Main Street, Tanjore. (1348)

Visvanathan, Sanapparatti Venkatarama, G.D.A., A. (1-7-49), with **M.S. Krishnaswami & Jagannathan**, R. S. Puram P.O., Coimbatore. (555)

Visvanathan, Thiruvarambur Subramania, G.D.A., A. (1-7-49), 3, Ranganathan Street, Thyagarayanagar, Madras—17. (112)

†Viswanathan, Perinkolam Subramanian, M.A., A. (12-7-50), Appellate Assistant Commissioner of Income-tax, Rajkot. (1801)

**Viswanathan (S.)** (S. Viswanathan & N. C. Krishnan), 378, Esplanade, Madras.

Viswanathan, Sellakrishna, G.D.A., A. (1-7-49), F. (16-8-49), **S. Viswanathan**, 378, Esplanade, Madras. (185)

Viswanathan, V., A. (1-7-49), No. 2, Sivaswamy Street, Salem. (1408)

Viswasaratnam, Major Kola, B.A., A. (1-7-49), F. (16-8-49), 2, Sullivans Garden, Mylapore, Madras—4. (652)

Vohra Satyendra Mahasukhrail, B.Sc., A. (1-11-51), with G.P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay—1. (2104)

†Vora, Morarii Nenshi, G.D.A., A. (1-7-49), Laxminarayan Lane, Ghatkopar, G.I.P. Rly., Bombay. (463)

†Vora, Shantilal Popatlal, B.Com., A. (23-8-49), C/o Associated Cement Cos., Ltd., Dwarka Cement Works, Dwarka. (1576)

†Vridhacholam, Narayana Iyer, G.D.A., A. (23-12-50), Assistant Controller of Defence Accounts, Southern Command, Poona. (1917)

Vyas, Ratilal, P., A. (1-7-49), No. 16, Moore Street, G. T., Madras. (1284)

†Vyas, Vansukhran Narbheram, G.D.A., A. (1-7-49), Jansukh Nivas, Block No. 8, Somji Road, Kandivlee, Dist. Thana. (Bombay). (715)

Wadhawan, Mahendra Pal, B.Sc., A. (1-7-49), **M. Pal & Co.**, 64, Regal Building, Connaught Place, New Delhi. (1417)

**Wadia (F. B.) & Co.**, (F. B. Wadia), Chaman Chambers (near Metro Cinema), 1st Marine Street, Bombay—1.

Wadia, Framroze, Bapuji, B.Com., A. (20-12-50), **F. B. Wadia & Co.**, Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort, Bombay—1. (1918)

Wadia, Minoo Darabsha, A. (1-7-49), Dawood Mahal, Gwalia Tank Road, Bombay. (788)

†Wadia, Phiroze Rustomji A. (1-7-49), Azad Road, Nargol, Via Umbergaon Road. (1007)

†Wadke, Anant Keroba, B.A., G.D.A., A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (653)

†Wagh, Mangesh Narayan, A. (21-12-50), Inspecting Assistant Commissioner of Income-tax, F. Range, Central Govt. Buildings, Queens Road, Bombay. (1924)

**Walker, Chandlok & Co.**, Kashmere Gate, Delhi.

†Walker, William John Barr, A. (1-7-49), C/o The Statesman Ltd., Chowringhee Square, Calcutta. (1322)

Warerkar, Bhaskar Vishnu, G.D.A., A. (1-7-49), **J. K. Parulkar & Co.**, Navi Peth, Jalgaon. (359)

Warrier, Rudra Rama, A. (18-8-50), Ganjawala Terrace, 510/10, Arthur Road, Bombay—7. (1831)

†Waterhouse, Sir Nicholas Edwin, A. (1-7-49), C/o Price, Waterhouse & Co., 3, Fredericks' Place, Old Jewry, London E.C. 2. (1170)

†Whatmore, Alfred Horace, A. (1-7-49), C/o The Andhra Provincial Potteries Ltd., Tadepalli, Guntur Dist. (1016)

†Whatmore, Walter Roland Tracy, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1361)

Whitby, Sir Bernard James, Kt., F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (55)

†Wig, K. G., M.A., A. (1-7-49), 113/51, Swarupnagar, Kanpur. (975)

Wilson, Ian Birrell, A. (1-7-49), F. (13-1-51), **Ford, Rhodes, Parks & Co.**, P. O. Box 950, Mehta Lodge, Victoria Road, Karachi. (481)

†Wonfor, Herbert Ison, A. (1-7-49), C/o Parrey & Co., Ltd., Post Box No. 12, Madras. (249)

†Wright Lewis Arthur, A. (1-7-49), C/o The Gramophone Co., Ltd., 33, Jessore Road, Post Box No. 48, Dum Dum, Calcutta. (1139)

Writer, Dinshaw Phiroze Hormusji, B.Com., A. (1-7-49), 71, Lower Colaba, 3rd Floor, Colabawalla's House, Opposite Shanghai Cafe, Colaba, Bombay—5. (826)

†Yousuf, Sheik Mohammed, B.Sc., A. (1-7-49), 9/22-A, Broadway, Madras—1. (1123)

#### TOPOGRAPHICAL LIST OF MEMBERS AND FIRMS ACCORDING TO REGIONS

##### REGION I

##### THE STATES OF BOMBAY, SAURASHTRA AND KUTCH

##### AHMEDABAD

†Adarbad, Rustom Navroaz, G.D.A., A. (1-7-49), F. (29-3-51), Grand Hotel Buildings (1st Floor), Mirzapur Road, Lal Darwaja. (73)

Amin, Apaji Bavali, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Apaji Amin & Co.**, 3120/2, Gandhi Road. (127)

**Apaji Amin & Co.**, 3120/2, Gandhi Road.

**Chandulal M. Shah & Co.**, 268, Gandhi Road.

**Chokshi (C. C.) & Co.**, Girdhar Chambers, Opposite Model Talkies, Gandhi Road.

Desai, Jagdish Vishnurasad, B.Com., A. (28-9-51), 1/860, Khadia, Golwad Sadavrat's Street. (2084)

Desai, Mahendra Jamiatram, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **Lakhia Desai & Co.**, Model Talkies Building, Gandhi Road. (599)

†Gandhi, Jeyshankar Amritlal, B.Com., G.D.A., A. (1-7-49), C/o Calico Mills, Outside Jamalpur Gate. (233)

†Gandhi, Rameshchandra Shantilal, B.Com., A. (4-10-51), 17, Saraswatiniwas Society, Sarkhej Road. (2086)

†Gidwani, Pahilaj Hassasing, F.S.A.A., A. (1-7-49), F. (16-8-49), Executive Director, Western India Prospecting Syndicate Ltd., Calico Mills Premises, Post Box No. 28. (378)

**Jashbhai S. Shah & Co.**, Shahpur, Mangal Parekh's Khancha, Lallubhai's Pole.

**Ladhawala & Shah**, 2nd Floor, 3090, Gandhi Road.

Lakhia, Chandraprasad Ratilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Lakhia Desai & Co.**, Model Talkies Buildings, Gandhi Road. (514)

**Lakhia Desai & Co.**, Model Talkies Building, Gandhi Road.

**Marfatia (Naushir M.) & Co.**, P.O. Box 95, Gandhi Road.

Marfatia, Naushir Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), **Naushir M. Marfatia & Co.**, P.O. Box No. 95, Gandhi Road. (113)

Mashruwala, Madhusudan Chandulal, B.Com., A. (1-7-49), F. (31-7-50), 7, Brahmin Mitra Mandal Society, Ellis Bridge. (993)

**Mehta (Bhaidas M.) & Co.**, 570-4, Reid Road.

Mehta, Bhaidas Manilal, G.D.A., A. (1-7-49), F. (16-8-49), **Bhaidas M. Mehta & Co.**, 570-4, Reid Road. (384)

Mehta, Narendra Chimanlal, B.Com., A. (12-9-50), **Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane. (1868)

Mehta, Rohit Jayantilal, B.Com., A. (25-8-51), 1724, Vadapole, Khadia. (2066)

**Mehta & Shah**, 570-4, Reid Road.

**Nagindas & Maneklal**, Reid Road.

Pandit, Rameshchandra Dahyalal, A. (24-3-50), with **Lakhia Desai & Co.**, Model Talkies Building, Gandhi Road. (1688)

Parikh, Lalbhai Lalooobhai, B.Com., A. (19-7-50), Motilal Hirabhai Market, Station Road. (1804)

†Patel, Bhupendra Mathurbhai, B.Com., A. (11-7-50), 10, Swastik Society. (1790)

**Patel (C. S.) & Co.**, Vakil Building, Khadia, Char Rasta.

Patel, Chaturbhai Shankarbhai, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **C. S. Patel & Co.**, Vakil Building, Khadia, Char Rasta. (20)

Patel, Dahyabhai Bhogilal, B.Com., A. (1-7-49), **Patel Mankad & Co.**, Bhadra. (1485)

Patel, Goverdhanbhai Somabhai, B.Com., A. (14-9-50), with **Nagindas & Maneklal**, Reid Road, Railwayapura, P.B. No. 1057. (1870)

Patel, Kantilal Vallabhji, B.Com., A. (19-12-49), **Apaji Amin & Co.**, 3120/2, Gandhi Road. (1635)

**Patel Mankad & Co.**, Bhadra.

†Patel, Pranjivandas Baldevdas, B.Com., LL.B., A. (5-11-51), 525, Moti Hamams' Pole, Ghee Kanta. (2105)

Pujara, Vibhukumar Nanalal, B.Com., A. (15-2-51), Manek Chowk. (1954)

**Ramanlal G. Shah & Co.**, Sankdi Sheri.

**Rameshchandra & Dhiraajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva.

†Sadar, Shaikh Hussain, G.D.A., A. (29-11-49), Income-tax Officer, Grand Hotel, Lal Darwaja. (1625)

Shah, Chandulal Muljibhai, G.D.A., A. (1-7-49), F. (16-8-49), **Chandulal M. Shah & Co.**, 268, Gandhi Road. (142)

Shah, Chandulal Umerchand, B.Com., A. (20-9-50), 3399, Revadas' Pole, Mangal Parekh's Kancha, Shahpur. (1872)

Shah, Chimanlal Chunilal, B.Com., A. (1-7-49), F. (13-1-51), **Naushir M. Marfatia & Co.**, Post Box No. 95, Opp. Fuvera, Gandhi Road. (1008)

Shah, Dhiraajlal Bhalabhai, B.Com., A. (15-2-51), **Rameshchandra & Dhiraajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva. (1953)

Shah, Indravadan Ranchhodlal, B.Com., A. (19-12-49), **Ladhawala & Shah**, 2nd Floor, 3090, Gandhi Road. (1636)

Shah, Jashbhai Sunderlal, B.Com., A. (18-5-50), **Jashbhai S. Shah & Co.**, Shahpur, Mangal Parekh's Kancha, Lallubhai's Pole. (1731)

Shah, Jayant Motilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Ramanlal G. Shah & Co.**, Sankdi Sheri. (525)

†Shah, Jayantilal Harilal, B.Com., A. (1-7-49), 1080, Devji Saraiya's Pole, Sankdi Sheri. (1219)

Shah, Kantilal Mohanlal, B.Com., A. (21-8-51), 430/1/1, Kalupur, Rice Bazar. (2062)

†Shah, Narsinhadas Jamnadas, B.Com., A. (1-7-49), 15, Krishna Society, Ellis Bridge. (1229)

Shah, Navinchandra Fulchand, B.Com., A. (4-2-52), 1206, Pada Pole, Gandhi Road. (2130)

Shah, Ramanlal Maneklal, B.Com., A. (1-7-49), C/o Rohit Mills Ltd., Post Bag No. 190. (1261)

Shah, Ramesh Ramanlal, B.Com., A. (1-7-49), **Ramanlal G. Shah & Co.**, Sankdi Sheri. (1460)

Shah, Rameshchandra Sankalchand, B.Com., A. (16-9-51), **Rameshchandra & Dhurajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva. (2075)

Shah Shantilal Keshavlal, A. (1-7-49), F. (16-8-49), **Shantilal K. Shah & Co.**, 1924, Gandhi Road, Opposite Fuvera. (708)

Shah, Vinod Ramanlal, B.Com., A. (19-8-50), **Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane. (1841)

**Shantilal K. Shah & Co.**, 1924, Gandhi Road, Opposite Fuvera.

**Sheth & Co.**, 43/2, Sheth's Pole, Ratan Pole.

Sheth, Bipinchandra Motilal, B.Com., A. (24-2-51), **Sheth & Co.**, 43/2, Sheth's Pole, Ratan Pole. (1959)

†Shroff, Minocher Nowroji, A. (26-12-50), Ankle-saria's Block, Kankaria Road. (1927)

Soni, Bansilal, B.Com., A. (1-7-49), with **C. C. Chokshi & Co.**, "Girdhar Chambers", Opposite Model Talkies, Gandhi Road. (1452)

Talati, Himatlal Muljibhai, B.A., LL.B., A. (17-12-51), with **C. C. Chokshi & Co.**, Girdhar Chambers, Opposite Model Talkies, Gandhi Road. (2120)

**Thaker (A. M.) & Co.**, Raipur, Pakhalini Pole, Char Sheri.

Thaker, Amritlal Maneklal, B.Com., A. (22-6-50), **A. M. Thaker & Co.**, Raipur, Pakhalini Pole, Char Sheri. (1766)

**Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane.

#### AHMEDNAGAR

Naralkar, Bal Narayan, A. (1-7-49), Joshi's Bungalow, Doboti Chira. (1513)

#### AMALNER (East Khandesh)

Ektare, Shrikrishna Raghunath, B.Com., A. (8-2-51), Kridabhuvan Road. (1950)

#### BARODA

**Apaji Amin & Co.**, Mani Villa, Raopura Road.

**Chokshi (M. M.) & Co.**, Palace Road, Tad Falia.

Chokshi, Manilal Madhavlal, B.Com., A. (1-7-49), **M. M. Chokshi & Co.**, Palace Road, Tad Falia. (1192)

†Vaze, Narhar Bhalchandra, B.Com., A. (1-7-49), C/o The Alembic Chemical Works Co., Ltd. (1010)

#### BARSI (Dist. Sholapur)

Vakharla, Harakchand Valchand, A. (1-7-49), 3335, Halad Lane. (1194)

#### BELGAUM

**Borkar & Muzumdar**, Ramdeo Galli.

**Deshpande & Jasvala**, 1520, Maruti Galli.

**Kulkarni (D. B.) & Co.**, Audit House.

Kulkarni, Datto Bhaurao, G.D.A., A. (1-7-49), F. (16-8-49), **D. B. Kulkarni & Co.**, Audit House, Corner of Ravivarpath. (400)

Muzumdar, Madhav Maheshwar, B.Com., A. (16-5-50), **Borkar & Muzumdar**, Ramdeo Galli. (1720)

#### BOMBAY

**Abhyankar (B. C.) & Co.**, 3rd Floor, 35-36, All Chambers, Meadows Street, Fort.

Abhyankar, Bhalchandra Chintaman, G.D.A., A. (1-7-49), F. (16-8-49), **B. C. Abhyankar & Co.**, 3rd Floor, 35-36, All Chambers, Meadows Street, Fort. (171)

Abhyankar, Govind Shridhar, B.A., LL.B., G.D.A., A. (25-12-49), F. (23-3-50), Meadows House, Meadows Street, Fort. (1642)

†Abhyankar, Vasudeo Dattatraya, B.A., B.Com., A. (16-11-51), Plot No. 119, Hindu Colony, 5th Lane, Dadar. (2108)

†Adagra, D.R., B.Sc., A. (21-9-49), Muncharam Building, 394, Grant Road. (1599)

**Adenwalla (N. D.) & Co.**, 418, Chhotalal Bhuvan, Kalbadevi Road.

Adenwalla, Nariman Dadabhoy, G.D.A., A. (1-7-49), F. (16-8-49), **N. D. Adenwalla & Co.**, 418, Chotalal Bhuvan, Kalbadevi Road. (198)

†Advani, Govind Pritamdas, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (7-11-50), "Oceana", 214, Marine Drive. (1886)

†Advant, Anant Gangadhar, B.Com., A. (1-7-49), 'Shantaprasad', Plot No. 67, 1st Lane, Hindu Colony, Dadar. (857)

Agarwal, Narainlal, B.A., G.D.A., A. (1-7-49), **Narainlal Agarwal & Co.**, 58-60, Vithalwadi, Kalbadevi Road. (370)

Agashivala, Jasyantlal Vurjivandas, A. (1-7-49), F. (11-12-50), **Dalal, Desai & Kumana**, Mhorwan Building, Sir Phirozeshah Mehta Road, Fort. (992)

**Ahmed B. Khan & Co.**, 67-69, Dada Manzil, Mohamadali Road.

**Ahmed N. Lilani & Co.**, Room No. 10, 1st Floor, Topiwala mansion, 93, Mohamadali Road.

**Ailawadi (R. D.) & Co.**, Bombay Mutual Annexe, 17, Gunbow Street, Hornby Road.

Ailawadi, Ram Das, G.D.A., A. (1-7-49), F. (16-8-49), **R. D. Ailawadi & Co.**, Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort. (146)

Aiyar, Arjun K. S., B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. S. Aiyar & Co.**, East & West Building, 49, Apollo Street, Fort. (79)

Aiyar, Bharat Kalyan Subramani, A. (1-7-49), F. (16-8-49), **K. S. Aiyar & Co.**, East & West Building, 49, Apollo Street, Fort. (78)

**Aiyar (K. S.) & Co.**, East & West Building, 49, Apollo Street, Fort.

Aiyar, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 'Krishna Bhawan', Sandhurst Bridge. (61)

Aiyar, Shankar Arjun, B.A. (Hons.), A.S.A.A., A. (1-7-49), **K. S. Aiyar & Co.**, East & West Building, 49, Apollo Street, Fort. (1268)

†Aiyar, Venkataraman, S., B.A. (Com.), A. (15-12-49), Flat No. 1, 3rd Floor, Readymoney Mansion, Worli Naka. (1631)

Aiyer, V. Narayana, B.A., A. (11-7-50), 'Magan Vihar', 1st Floor, Matunga, G.I.P. (1794)

**Allbless (R. B.) & Co.**, 14, Western India House Sir Phirozeshah Mehta Road, Fort.

Allbless, Rustomji Bejonji, G.D.A., A. (1-7-49), F. (16-8-49), **R. B. Allbless & Co.**, 14, Western India House, Sir Phirozeshah Mehta Road, Fort. (218)

Almeida, Pius Michael, A. (1-7-49), F. (8-7-51), **Chhotalal H. Shah & Co.**, Bharucha Buildings, 1st Floor, Princess Street. (1055)

Alpaiwalla, Kaiki Rustom, B.Com. (Bom.), B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (7-5-51), 179, Lamington Cross Road. (1995)

**Ambalal Patel & Co.**, 4th Floor, Meadows House, Meadows Street, Fort.

**Ambalal Thakkar & Co.**, East & West Building, 49, Apollo Street, Fort.

Amin, Jashbbhai Bavajibhai, G.D.A., A. (1-7-49), F. (16-8-49), **Apaji Amin & Co.**, 14, Hamam Street, Fort. (222)

Amin, Yogendra Chunibhai, A. (16-12-49), **Dalal & Shah**, No. 49-55, Apollo Street, Fort. (1634)

Ananthakrishnan, S., B.A., A. (1-7-49), F. (5-8-50), **S. A. Krishna & Co.**, Botawalla Building, 11, Elphinstone Circle, Fort. (803)

Anderson, John, C.A. (Scot.), A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street. (1391)

**Apaji Amin & Co.**, 14, Hamam Street, Fort.

†Aras, Digamber Yeshwant, A. (1-7-49), C-7, Model House, Proctor Road, Girgaum. (698)

**Argade & Bhagwat**, Crescent Chambers, Tamarind Lane, Fort.

Argade, Sham Ganesh, A. (1-7-49), **Argade & Bhagwat**, Crescent Chambers, Tamarind Lane, Fort. (1412)

Ashar, Girdharlal Popat, G.D.A., A. (1-7-49), F. (16-8-49), Walji Shamji Building, Block No. 1, Chandravarkar Lane, Borivli. (594)

†Asli, Pestonji Kuverji, B.Com., G.D.A., A. (1-7-49), Flat No. 9, Gool Mahal, Sleater Road, P.O. Grant Road. (627)

**Augra (Framroze S.) & Co.**, Esplanade Mansions, Esplanade Road, Fort.

Augra, Framroze Sorabji, A (1-7-49), F. (16-8-49), **A. S. Madon & Co.**, Esplanade Mansions, Esplanade Road, Fort (39)

†Avasia, Hom Framji, GDA, A (1-7-49), Tardeo Terrace, Tardeo Road (450)

†Ayyar, H Nambi, BSc, A (20-9-51), 3/382, Lalji Nathu Buildings, Telang Cross Road II, Matunga (2080)

Ayyar, S Srikrishna, BSc, A (7-10-49), **V. Sankar Aiyar & Co.**, Deepak Mahal, 4th Floor, Marine Drive (1612)

**Babubhai A. Parikh & Co.**, 1st Floor, Patwa Chawl, Zaveri Bazar

Babur, Ghanshyamdas Harkishandas, BA, LLB GDA, A (1-7-49), F (16-8-49), **Bombay Mutual Annexe**, 3rd Floor, Gunbow Street, Fort (333)

†Bafna, Shanti Chandra BCom A (26-11-49), 71, Jawahar Nagar, Goregaon (1623)

Bagadthey Vasant Pandurang, A (1-7-49), **Chhotalal H. Shah & Co.**, Bharucha Buildings, 1st Floor Princess Street (1430)

Bajan, Nariman Burjorji, BCom GDA, A (1-7-49), F (16-8-49), **Damanla, Pandey & Bajan**, Navasari Building, 240, Hornby Road, Fort (86)

†Bajan, Sorab Burjorji, BCom, GDA, A (1-7-49), C/o The Indian Hotels Co, Ltd, Taj Mahal Hotel (516)

Balasubrahmanyam, Krishnaswamy, BCom, A (10-8-51) Manager & Actuary, The Bombay Life Assurance Co Ltd (2046)

Balsari Bakul Umedram, BCom, A (1-7-49), G/42, Tara Baug Estate, Charni Road (1422)

**Balubhai P. Bhatt & Co.**, Shri Krishna Nivas, Post Office Lane, Kalbadevi

Bamboat, Minocher Nadirshaw, GDA, A (1-7-49) Old Agiary Compound, Forjet St, Gowalia Tank (545)

Bamjee, Minoo Nawrojee, BCom, A (1-7-49), 26/C, Napean Sea Road (1476)

**Banaji (H. S.) & Co.**, Prospect Chambers, 1st Floor, Hornby Road, Fort

Banaji, Homi Sorabji, A (1-7-49), **H. S. Banaji & Co.**, Prospect Chambers, 1st Floor, Hornby Road, Fort (834)

Bapasola, Eruch Jehangir, MCom, A (1-7-49), Cassinath Bungalow, 24, Napean Sea Road (1378)

†Bardi, Kharshedji Jehangirji, A (1-7-49), C/o Godrej & Boyce Mfg Co, Ltd, Lalbaug, Parel (1352)

†Baria, Dhanjushaw Jamshedji, A (1-7-49), Virbhauji Pardiwalla Building, 168, Bora Bazar St, Fort (1285)

†Baria, Pestonji Dinshawjee, BA, A (1-7-49), 8, Rustom Baug (1182)

Bastikar, Shankar Ramakrishna, BCom, LLB, FSA A, A (1-7-49), Bhagirathi Buildings, No 3, Tukaram Jeoji Road, Grant Road (1119)

Bathgate, Gordon Murray, OBE, CA (Scotland), A (1-7-49), F (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort (16)

†Batliboi, Jamshed Rustomji, A (1-7-49), F (16-8-49), C/o **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort (37)

**Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort

†Beavis, Edward Frank Campbell, ASAA, A (1-7-49), C/o Burmah Shell, P.O. Box No 688 (1431)

†Bhagvat, Moreshwar Nilkanth, GDA, A (1-7-49), Nana Buildings, Poibavdi, Parel (593)

Bhagwat, Pandurang Gangadhar, GDA, A (1-7-49), F (16-8-49), **P. G. Bhagwat**, Jiji House, 17, Ravelline Street, Fort (131)

Bhagwat, Sadashiv Ganesh, A (1-7-49), F. (16-8-49), 18-4, Goregaonkar Buildings, Top Floor (766)

†Bhaimia, Yusuf Ebrahim, MA, BSc, (Econ), ACA (Eng & Wales), A (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (1512)

**Bhargav (S. J.) & Co.**, 30, Narayan Building, Tulsi Pipe Road

Bhargav, Shantilal Jaishanker, BCom, A (16-2-52), **S. J. Bhargav & Co.**, 30, Narayan Building, Tulsi Pipe Road (2160)

Bhargava, Ishwar Dayal, BA, A (1-7-49), F. (30-6-50), **I. D. Bhargava & Co.**, 3rd Floor, General Assurance Buildings, 232, Hornby Road (948)

Bharucha, Dinshaw Ratanshaw, A (1-7-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort (1313)

Bharucha, Kavas Dosabhai GDA, A (1-7-49), Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar (392)

**Bharucha (R. S.) & Co.**, Jehangir Mansion, 1st Marine Street, Fort

Bharucha, Ratansha Shapurji, GDA, A (1-7-49), F (16-8-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort (191)

Bharucha, Sorabji Savakshaw, A (12-7-50), **Bharucha & Co.**, Aga Khan Building, Dalal Street, Fort (1798)

Bharucha, Sorab Khurshedji, BCom A (1-7-49), F (16-8-49) **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort (389)

†Bhatia, Shantikumar Gordhandas, BCom, A (20-11-50), 65/67, Vithalwadi, Kalbadevi Road (1904)

Bhatt Balubhai Pranshanker, GDA, A (1-7-49), F (16-8-49), **Balubhai P. Bhatt & Co.**, Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market (624)

Bhatt, Dinubhai Labhshanker, GDA, A (1-7-49), F (16-8-49), **Dinubhai & Co.**, 65, Mahatma Gandhi Road, Fort (102)

**Bhatt (J. L.) & Co.**, Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain Fort

Bhatt, Jayantilal Lallubhai, A (1-7-49), F (12-3-50), **J. L. Bhatt & Co.**, Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort (681)

Bhatt, Laxmishanker Hariwan, GDA, A (1-7-49), F (11-11-49), 53, Bora Bazar Street Fort (77)

**Bhatt (M. J.) & Co.**, 14, Hamam Street, Fort

Bhatt, Maganlal Lallubhai, A (5-7-50), with **Ambalal Thakkar & Co.**, 49, Apollo Street, Fort (1778)

Bhatt, Mohanlal Jagjivan, GDA, A (1-7-49), F (16-8-49), **M. J. Bhatt & Co.**, 14, Hamam Street, Fort (268)

Bhavnagri, Ratanji Nowroji, BA, LLB, FSA A, A (1-7-49), F (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road (746)

†Bhesania, Merwanji Nusserwanji, ASAA, A (19-8-50), Manager, The Stock Technique Ltd, Cama Building, Dalal Street, Fort (1834)

**Bhogilal Chimanlal Shah & Co.**, 418, Kalbadevi Road, Chhotalal Bhuvan

†Bhukhanwala, Dhansukhlal Vijubhai Atmaram, BCom, GDA, A (1-7-49), Sunderwan, Ghodbunder Road, Vile Parle (825)

†Bhukhanwala, Tansukhlal Sakerlal Atmaram, BCom, A (1-7-49), Moti Building, 3rd Floor, 2nd Fanaswadi, Room No 46-47 (1220)

Billimoria, Bapuji Burjorji, GDA, A (1-7-49), 32, Khetwadi, 12th Lane (36)

Billimoria, Bhicajee Shapoorjee, JP, FSA A, A (1-7-49), F (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort (289)

†Billimoria, Jal Shapoorjee, A (1-7-49), 21, Cufie Parade, Colaba (995)

**Billimoria (S. B.) & Co.**, 113, Mahatma Gandhi Road, Fort

Billimoria, Shapoorjee Bomanjee, JP, A (1-7-49), F (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort (19)

Blipodiwala, Homi Kalkhusru, A (5-4-50), 758, Parsee Colony, Dadar (1694)

Birdy, Bejonji Dinshawji, BCom, GDA, A (1-7-49), F (16-8-49), **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort. (4)

†Birdy, Khurshed Framroz, A (1-7-49), 33, Ava Chambers, Next to Metro Cinema, Fort (850)

†Bode, Dinshaw Ardesir, BCom, GDA, A (1-7-49), 618, Jami Lodge, Jame Jamshed Road (1336)

†Borkar, Bhawanishankar Shamrao, A (24-3-50), C/o Grahams Trading Co (India) Ltd, 16, Bank Street, Fort (1684)

Borkar, Durga Krishnarao, GDA, A (1-7-49), F. (16-8-49), **Borkar & Muzumdar**, 1st Floor, Sorab House, 235-237, Hornby Road, Fort (692)

**Borkar & Muzumdar**, First Floor, Sorab House, 235-237, Hornby Road, Fort

Bramhandkar, Dhundiraj Dattaram, GDA, A (1-7-49), Jayendra Mahal, Block 'C', 13, Vincent Road, Dadar (1137)

Buhariwalla, Soli Aderji, BCom, ASAA, A (11-7-50), Central Bank Building, 3rd Floor, Room No 6, Bruce Street, Fort (1792)



†Bulsara, Firoze Kaikhushroo, A. (1-7-49), 804-B, Kingsway, Dadar. (1237)

Bulsara, Kalkhushroo Ardeshr, A. (1-7-49), 220, Tardeo Road. (861)

**Captain & Co.**, Advani Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort.

Captain, Dara Hormusji, A. (1-7-49), **Captain & Co.**, Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort. (1369)

Captain, Hormusji Framji, G.D.A., A. (1-7-49), F. (3-5-50), **Captain & Co.**, Advani Chambers (2nd Floor), Sir Phirozeshah Mehta Road, Fort. (200)

†Captain, Meherwanji Cursetji, B.Com., G.D.A., A. (1-7-49), 4, Bandra Hill, Bandra. (1349)

**Chamarti & Co.**, Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road.

Chamarti, Venkateswarlu, A. (1-7-49), **Chamarti & Co.**, Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road. (1148)

**Chandabhoy & Jassoobhoy**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort.

**Chandrakant & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort.

**Chandulal & Co.**, 166-70, Hornby Road, Fort.

**Chandulal M. Shah & Co.**, Kamar Building, 5th Floor, Cowasjee Patel Street, Fort.

†Chanduwadia, Jehanbux Shavaksha, B.Com., A. (1-7-49), Wassiamull Building, 'B' Block, 3rd Floor, Grant Road. (942)

Chapman, Robert Geoffrey, B.A., F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (371)

†Charna, Bapuji, Manchershaw, G.D.A., A. (1-7-49), C/o Charna Master & Co., Round Building, Kalbadevi Road. (575)

†Chaudhari, Shankar Onkar, B.A., B.Com., A. (31-3-52), Kundan Villa, Top Floor, Shivaji Park Road No. 4, Dadar. (2182)

**Chhogmal & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort.

**Chhotalal H. Shah & Co.**, Bharucha Building, 1st Floor, Princess Street.

**Chitale (M. P.) & Co.**, 10, All Chambers, Medows Street, Fort.

Chitale, Madhao Purushottam, B.A. (Hons.), A. (1-7-49), F. (9-6-51), **M. P. Chitale & Co.**, 10, All Chambers, Medows Street, Fort. (1046)

Choksey, Narendra Natverlal, B.Com., A. (1-7-49), Banker's House, 34, Chowpatti Road, Behind Wilson College. (1114)

**Chokshi (C. C.) & Co.**, 11, Bruce Street, Fort.

Chokshi, Chinu Chimanlal, B.Com., A. (1-7-49), F. (16-8-49), **C. C. Chokshi & Co.**, 11, Bruce Street, Fort. (657)

Chokshi, Ranchhodlal Manilal, B.Com., A. (26-8-49), **Shah Mehta & Chokshi**, 41, Medows Street, Fort. (1586)

†Choksy, Rusi Kaikhushroo, A. (1-7-49), 24, 1st Dhobi Talao Street, Palkhiwalla House. (1472)

†Chopra, Pindi Das Harichand, A. (17-8-50), Chief Accountant, B. R. Herman & Mohatta (India) Ltd., Sir Phirozeshah Mehta Road, Fort. (1824)

Chothia, Jal Jamshedji, G.D.A., A. (1-7-49), Windsor Chambers, Cawasji Patel Street, Fort. (1356)

†Chudawala, Manubhai Chunilal, A. (1-7-49), Deputy Internal Auditor, B.E.S. & T. Undertaking, Electric House, P.O. Box No. 192. (1344)

†Clerk, Vasantlal Chhaganlal, G.D.A., A. (1-7-49), 2nd Parsiwada, Bal Krishna Niwas, 3rd Floor, Room No. 46, Vithalbhai Patel Road. (704)

Cole, Frederick Arthur, F.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street. (28)

Contractor, Dinsha Edalji, A. (1-7-49), Pran Kanta Building, Khetwadi Back Road. (793)

**Contractor (H. M.) & Co.**, Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort.

Contractor, Huseni Mohammedally, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **H. M. Contractor & Co.**, Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort. (388)

Cooper, Adarji, Nowroji, G.D.A., A. (1-7-49), F. (18-10-51), with **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road. (524)

†Cooper, Framji Cawasji, B.A., LL.B., G.D.A., A. (1-7-49), Secretary, Central Bank of India Ltd., Mahatma Gandhi Road, Fort. (1149)

†Cooper, Russi Navroji, A. (1-7-49), C/o Shri S. N. Cooper, 265, Engineer Building, Princess Street. (1002)

Cooper, Dr. Rustom Cavasjee, M.Com., Ph.D. (Econ.), A.S.A.A. (Hons.), A. (1-7-49), F. (29-11-51), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort. (1096)

†Cooper, Sorab Nowroji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Deputy Chief Accountant, The Associated Cement Co. Ltd., No. 1, Queens Road. (1292)

**Cornelius & Davar**, 51, Esplanade Road, Fort.

Daboo, Behram Pirojsha, A. (30-5-51), 1st Floor, Hormuzd Building, Sleater Road. (2005)

†Dadabhoy, Jal Nariman, B.Sc., G.D.A., A.S.A.A., A. (1-7-49), Chief Accountant, Tala Chemicals Ltd., Bombay House, 24, Bruce Street, Fort. (465)

**Dalal (A. H.) & Co.**, Rajabahadur Building, 24-B, Hamam Street, Fort.

Dalal, Arvind Harmukhrai, B.Com., A. (25-6-51), **A. H. Dalal & Co.**, Rajabahadur Building, 24-B, Hamam Street, Fort. (2031)

†Dalal, Babubhai Nagindas, B.Com., G.D.A., A. (25-7-50), Chief Accounts Officer, B.E.S.T. Undertaking, "Electric House", Fort. (1810)

**Dalal (C. L.) & Co.**, C/o P. T. Shah & Sons, East & West Building, Apollo Street, Fort.

Dalal, Champaklal Laljibhai, G.D.A., A. (1-7-49), F. (12-3-50), **C. L. Dalal & Co.**, East & West Building, C/o P. T. Shah & Sons, 55, Apollo Street. (504)

**Dalal, Desai & Kumana**, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort.

†Dalal, Homi Pestonji, A.S.A.A., G.D.A., A. (1-7-49), C/o The Associated Cement Companies Ltd., 1, Queens Road. (706)

Dalal, Natvarlal Thakordas, B.Com., A. (1-7-49), **Batilbhai & Purohit**, National Insurance Building, 204, Hornby Road, Fort. (1085)

†Dalal, Natverlal Chandulal, B.A., G.D.A., A. (1-7-49), Mangal Bhuvan, 3rd Floor, Room No. 25, Mangalwadi, Girgaum. (379)

Dalal, Phiroze Hirjibhai, M.A., G.D.A., A. (1-7-49), with **B. D. Jokhakar & Co.**, 14, Hamam Street, Fort. (1117)

Dalal, Ramaniklal Karasondas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Shah**, 49-55, Apollo Street, Fort. (111)

†Dalal Ruttonshaw, Pestonjee, F.S.A.A., A. (1-7-49), F. (16-8-49), Member, Income-tax Appellate Tribunal, Plot No. 5, Sleater Road. (85)

**Dalal & Shah**, 49-55, Apollo Street, Fort.

**Dalal (S. C.) & Co.**, Bank Street Building, 11, Bank Street.

Dalal, Shantilal Chunilal, B.Com., A. (21-9-49), **S. C. Dalal & Co.**, Bank Street Building, 11, Bank Street. (1600)

Damania, Homi Merwanji, M.Com., A. (19-8-50), **Kapadia Damania & Co.**, Aga Khan Building, Dalal Street, Fort. (1840)

**Damania, Panday & Bajan**, Navsari Buildings, 240, Hornby Road, Fort.

Damanwala, Ratanshaw Jehangirshaw, A. (5-12-51), Sir Dhunjibhoy Bomanji Building, Coppermith Street, Mazgaon. (2118)

†Damle, Narayan Vasudeo, M.A., LL.B., A. (20-8-51), 20-A, Sunkersett Blocks, 300, Tardeo Road. (2060)

Damle, Raghunath Shankar, B.A., (Hons.), A. (5-7-50), Anandi Chawl, Shastri Hall, Grant Road. (1782)

**Dandekar (K. R.) & Co.**, C/o Vijaya Commercial Corporation, 11, Bruce Street.

Dandekar, Krishna Raghunath, B.Com., A. (1-7-49), **K. R. Dandekar & Co.**, C/o Vijaya Commercial Corporation, 11, Bruce Street. (1256)

†Dandekar, Narayan, I.C.S., A. (1-7-49), C/o The Scindia Steam Navigation Co., Ltd., Scindia House, Ballard Estate. (1262)

**Dara Sorabji**, Hashim Building, 38-40, Churchgate Street, Fort.

†Daroowalla, Nadirshah Ardeshr, B.Com., A.S.A.A., A. (1-7-49), Chief Accountant, The New India Assurance Co., Ltd., Esplanade Road, Fort. (1410)

Daruvalla, Jal Cawasji, G.D.A., A. (1-7-49), Hardinge House, Gowalia Tank, P.O. Cumballa Hill. (201)

†Daruvala, Jal Khurshedji, B.A. (Hons.), A.S.A.A., A. (25-9-51), Deputy Municipal Commissioner, Bombay Municipal Corporation. (2082)

Daruvala, Percy Bomanji, B.Com., A. (18-6-51), 664, Roshan Mansion, Parsi Colony, Dadar. (2021)

Daruwala, Sham Tehmurasp Byramji, M.Com., A. (18-6-51), C/o T. Byramji & Co., Central Bank Building, Fort. (2020)

†Das Gupta, Indu Bhushan, M.A. (Com), LL.B., A.S.A.A., A. (1-7-49), Chief Accountant, Bombay Port Trust, Ballard Estate, Fort. (1186)

**Dastoor (H. J.) & Co.**, Cook's Building, 2nd Floor, Hornby Road, Fort.

Dastoor, Hormasji, Jamshedji, B.A., A.S.A.A., A. (1-7-49), **H. J. Dastoor & Co.**, Cook's Building, 2nd Floor, Hornby Road, Fort. (1501)

Dastur, Dara Nasserwanji, G.D.A., A.S.A.A., A. (1-7-49), **Dastur Kanga & Co.**, 5, Hamam Street, Fort. (449)

†Dastur, Dinshaw Kavasji, G.D.A., A. (1-7-49), C/o Greaves Cotton & Crompton Parkinson Ltd., 1, Forbes Street, Fort. (915)

Dastur, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort. (48)

**Dastur Kanga & Co.**, 5, Hamam Street, Fort.

Datar, Ganesh Dattatraya, A. (23-8-50), C/o India United Mills Ltd., Indu House, Dougall Road, Ballard Estate. (1850)

Davar, Dorab Rustomji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Cornelius & Davar**, 51, Esplanade Road, Fort. (232)

**Davar (N. S.) & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort.

Davar, Nanabhoy Sorab, A. (21-3-50), **N. S. Davar & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (1656)

**Davar (Navroz A.) & Co.**, Motilbai Wadia House, 22-D, Parsi Bazar Street, Fort.

Davar, Navroz Ardeshir, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Navroz A. Davar & Co.**, Motilbai Wadia House, 22-D, Parsi Bazar Street, Fort. (144)

Daver, Naushirwan Burjorjee, A.S.A.A., A. (1-7-49), "Burjor Building", 38, Garden Road, Apollo Reclamation. (1108)

†Davitree, Ardeshir Sorabji, A. (1-7-49), C/o Shri P. S. Devitree, Divecha Building, Malcolm Baug, Jogeshwari. (1307)

Dawur, M. H., A. (1-7-49), F. (16-8-49), 83, Bolton House, Opp. Marine Lines Station, Queens Road. (1562)

**Desai (A. H.) & Co.**, 25, Bank St., 2nd Floor, Fort.

Desai, Amrit Haribhai, B.Com., A. (1-7-49), **A. H. Desai & Co.**, 25, Bank Street, 2nd Floor, Fort. (1477)

**Desai (B. D.) & Co.**, 308, Tardeo Road.

Desai, Balvantrao Dayabhai, A. (1-7-49), F. (22-6-51), **B. D. Desai & Co.**, 308, Tardeo Road, Nana Chowk. (1061)

†Desai Balvantrao Dayabhai, B.Com., A. (1-7-49), Ekadashi Building, 25, Parekh Street. (1498)

Desai, Chandrakant Maganlal, B.Com., A. (13-11-50), 40, Laipatrai Road, Vile Parle. (1897)

**Desai (D. S.) & Co.**, Round Building, 2nd Floor, Room No. 7, Kalbadevi.

Desai, Dinkar Sakham, A. (1-7-49), F. (16-8-49), **D. S. Desai & Co.**, Round Building, 2nd Floor, Room No. 7, Kalbadevi. (787)

Desai, Jagesh Mathurdas, B.Com., A. (28-8-51), with **Dinubhai & Co.**, 65, Mahatma Gandhi Road, Fort. (2068)

Desai, Jal Temulji, G.D.A., A. (1-7-49), F. (16-8-49), **Dalal Desai & Kumana**, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort. (154)

Desai, Kantilal Shamaldas, A. (1-7-49), F. (16-8-49), **Kantilal Desai & Co.**, 40, Picket Road, 2nd Floor, Kalbadevi. (729)

Desai, Manubhai Dolatrai Jivanji, A. (1-7-49), F. (30-3-51), **Manubhai Desai & Co.**, 'Mirabelle Hotel', 3rd Floor, 33-A, New Marine Lines. (966)

†Desai, Mohanlal Haribhai, B.Com., LL.B., A. (17-5-50), 164, Ground Floor, II Lane, Shivaji Park. (1723)

Desai, Nanubhai Jogibhai, A. (1-7-49), F. (16-8-49), **Nanubhai Desai & Co.**, Sir Vithaldas Chambers, 16 Apollo Street, Fort. (660)

†Desai, Nanubhai Vallabhbbhai, A. (23-12-49), Appellate Assistant Commissioner of Income-tax, 'L' Range, Bombay, Central Government Buildings, Queens Road. (1639)

Desai, Navinchandra Kikubhai, B.Com., A. (1-7-49), Ratanshi Dhanji Bhatia Niwas, 2nd Floor, Opp. Thakurdwar Post Office, Thakurdwar. (1271)

Desai, Navinchandra Ramanlal, A. (21-3-50), Laxmi Nilayam, Nehru Road, Vishnu Street, Vile Parle. (1662)

Desai, Noshir Nanabhai, B.A., B.Com., A. (1-7-49), **Naushir M. Marfatia & Co.**, Alice Building, Hornby Road, Fort. (1280)

Desai, Ochhavilal Maneklal, A. (1-7-49), 14, Patel Building, 2nd Floor, Ardeshir Dady Street, Vithalbhai Patel Road. (1253)

**Desai (R. D.) & Co.**, Chandanmal Mansion, First Floor, 431, Kalbadevi Road.

†Desai, Ramanlal Ranchhodji, B.Com., A. (2-5-51), B. 2/18, Laxmi Niwas, Manmala Tank Road, Mahim. (1998)

Desai, Rameshchandra Dahyabhai, B.Sc., A. (1-7-49), F. (24-1-52), **R. D. Desai & Co.**, Chandanmal Mansion, First Floor, 431, Kalbadevi. (1071)

Desai, Rashmikant Hiralal, B.Com., A. (1-6-50), "Pushpavatika", 12th Road, Khar. (1755)

Desai, Shantanu Nanubhai, A. (1-7-49), **Nanubhai & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (1232)

Desai, Shirishchandra Ratilal, B.Com., A. (2-12-50), Nootan Nagar, 'H' Building, Block No. 26, Turner Road, Bandra. (B.S.D.). (1912)

Deshpande, Anant Venkatesh, F.S.A.A., A. (1-7-49), F. (16-8-49), **Deshpande & Jasavala**, 359, Petit Building, Hornby Road. (601)

**Deshpande & Jasavala**, Petit Building, 359, Hornby Road, Fort.

Deshpande, Vaman Hari, G.D.A., A. (1-7-49), F. (16-8-49), **Batilbol & Purohit**, National Insurance Building, 204, Hornby Road, Fort. (276)

†Devarajan, Vishwanath, G.D.A., A. (1-7-49), No. 7, Jaya Niwas, Vincent Road Matunga, G.I.P. (959)

**Devidas Vithaldas & Co.**, 16, Apollo Street, Fort.

Dhabar, Narlman Kalkhasru, A. (1-7-49), F. (18-7-50), **B. P. Ghurda & Co.**, 121, Mahatma Gandhi Road, Fort. (394)

**Dhage (V. K.) & Co.**, Podar Chambers, Parsi Bazar Street, Fort.

Dhage, Venkatrao Krishnaji, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **V. K. Dhage & Co.**, Podar Chambers, Parsi Bazar Street, Fort. (457)

**Dhanbhoora & Co.**, Alli Chambers, Meadows Street, Fort.

Dhanbhoora, Kavas Jehangirji, A. (1-7-49), F. (16-8-49), **Dhanbhoora & Co.**, Alli Chambers, Meadows Street, Fort. (527)

†Dharmadhikari, Vinayak Govind, B.Com., A. (1-7-49), 116, Shivaji Park, Dadar. (1399)

Dhondy, Hormusji Behramji, M.A., A.S.A.A., A. (1-7-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort. (1330)

Digaria, Rustomji Dossabhai, G.D.A., A. (1-7-49), C/o The Capitol Cinema, Opposite Victoria Terminus. (230)

**Dinubhai & Co.**, 65, Mahatma Gandhi Road, Fort.

Divan Ramanlal Chandulal, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Chandabhai & Jassoobhai**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (75)

Doctor, Darashaw Sorabji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Dara Sorabji**, Hashim Building, 38-40, Churchgate Street, Fort. (246)

Doodhmal, Rusi Cooverji, J.P., G.D.A., A. (1-7-49), F. (1-4-52), No. 2, Sleater House, Sleater Road. (590)

**Doodhwala (M. L.) & Co.**, 'B' Fort Chambers, Dean Lane, Hamam Street, Fort.

Doodhwala, Maganlal Lalbhai, B.Com., A. (1-7-49), F. (16-8-49), **M. L. Doodhwala & Co.**, 'B' Fort Chambers, 2nd Floor, Dean Lane, Hamam Street, Fort. (726)

**Doomasia (D. A.) & Co.**, Alli Chambers, Meadows Street, Fort.

Doomasia, Dorabshaw Ardeshir, G.D.A., A. (1-7-49), F. (16-8-49), **D. A. Doomasia & Co.**, Alli Chambers, Meadows Street, Fort. (225)

†Dordi, Phiroz Ardeshir, G.D.A., A. (1-7-49), Block No. 16, Rustom Baug, Victoria Road, Byculla. (477)

**Doshi (J. K.) & Co.**, 198, Jamshedji Tata Road, Churchgate Reclamation, Fort.

Doshi, Jagmohandas Keshavlal, B.Com., A. (1-7-49), F. (16-8-49), **J. K. Doshi & Co.**, 198, Jamshedji Tata Road, Churchgate Reclamation, Fort. (447)

†Doshi, Prafullachandra Keshavlal, B.Com., A. (1-7-49), 9, Ansari Road, Vile Parle (West). (1413)

†Dotiwala, Manek Hormasji. A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street. (856)

Dotiwalla, Jal Muncherji, G.D.A., A. (1-7-49), F. (16-8-49), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort. (427)

†Douglas, Robert, A. (1-7-49), C/o **Burmah-Shell Oil Storage & Distributing Co. of India Ltd.**, Magnet House, Ballard Estate. (1440)

Driver, Minocher Sorabji, B.Com., A. (21-8-50), C/o **The Bombay Dyeing & Mfg. Co., Ltd.**, Neville House, Ballard Estate. (1843)

Dubash, Minocher Dosabhai, G.D.A., A.S.A.A., A. (1-7-49), F. (1-4-52), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road. (970)

Dubash, Noshir Faramroze, B.A., A. (17-8-50), 747, Peshotan Villa, Road No. 6, Parsce Colony, Dadar. (1825)

Dumale, Shivram Parshuram, B.A., A. (24-8-49), Shree Samaratha Sadan, Benham Hall Lane, Girgaum. (1579)

Dungor, Ruttonshaw Dinshawji, G.D.A., A. (1-7-49), Jehangir Mansion, 3rd Floor, 1st Marine Street, Fort. (949)

†Dutla, Dungersey J., A. (1-7-49), F. (19-12-51), with **Suri & Co.**, 64, Lakshmi Building, Sir Phirozeshah Mehta Road, Fort. (778)

Elavia, Phiroze Dinshawji, G.D.A., A. (1-7-49), C-7, Khuro Baug, Near Electric House, Colaba Causeway. (1164)

†Engineer, Ardeshtir Sorabji, G.D.A., A. (1-7-49), 15/B, Balaram Road, Grant Road. (794)

Engineer, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort. (280)

Engineer, Mrs. Shirin Kaikhushroo, B.Com., A. (1-7-49), C/o **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort. (281)

**Engineer (Sorab S.) & Co.**, Ismail Building, 381, Hornby Road, Fort.

Engineer, Sorabji Shapurji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort. (82)

Fatehpuria, Sundarlal, B.Com., A. (1-7-49), **Sunderlal & Co.**, National Indian Life Insurance Building, 59, Forbes Street, Fort. (1266)

**Ferguson (A. F.) & Co.**, Allahabad Bank Buildings, Apollo Street, Fort.

†Forbes, Behramji Jamshedji, G.D.A., A. (1-7-49), C/o Anchor Line Ltd., Neville House, Graham Road, Ballard Estate. (1401)

**Ford Rhodes Parks & Co.**, Bank of Baroda Building, Apollo Street.

†Garwani, Padamsi Haridas, G.D.A., A. (1-7-49), F. (16-8-49), 2nd Floor, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (372)

Gandhi, Devendra Chimanlal, B.Com., A. (27-4-50), 70, Tulsi Vihar, Marine Drive, Fort. (1705)

Gandhi, Manherlal Mangaldas, B.Com., A. (16-2-51), with **Dalal & Shah**, 49-55, Apollo Street, Fort. (1956)

Gandhi Minoo Naoroji, G.D.A., A. (1-7-49), F. (16-8-49), Ava Villa, Kohdadad Circle, Dadar. (445)

†Ganguli, Sudhansu Kumar, B.Sc., G.D.A., A. (1-7-49), Assistant Commissioner of Income-tax, Central Government Building, Queens Road. (1455)

†Garda, Nadir Framroz, B.A., G.D.A., A. (21-3-50), Theosophical Colony, Juhu. (1659)

Ghanekar, Purshottam Dattatraya, B.A., B.Com., A. (27-8-49), 14-D, Khotachiwadi, Girgaum. (1583)

†Ghangurde, Anant Narayan, B.Com., A. (1-7-49), 168, 1, Thakurdwar Road. (1393)

**Gharda (B. P.) & Co.**, Opp. The University Gardens, 121, Mahatma Gandhi Road, Fort.

**Ghatalia (S. V.) & Co.**, Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort.

Ghatalia, Shatishchandra Virchand, B.Com., F.S.A.A., A. (1-7-49), F. (16-9-50), **S. V. Ghatalia & Co.**, Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort. (1011)

Ghyara, Sam Rustomji, A. (13-11-50), with **Kalyaniwalla & Misry**, 32, Apollo Street, Fort. (1895)

†Gidwani, Nanik Motumal, B.Sc., A. (1-7-49), C/o **Mackinnon Mackenzie & Co.**, Ballard Estate. (1153)

Gondalia, Gordhandas Hirji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort. (751)

**Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort.

†Gonge, Devidas, Madavrao, B.Com., A. (24-8-49), C/o Shri M. G. Gonge, Sub-Postmaster, Borivli. (1580)

†Gonsalves, George John Vincent, G.D.A., A. (1-7-49), 33-C, Matharpacady, Mazagaon. (1116)

†Gore, Vishwanath Hari, B.Sc., A. (1-7-49), Mahagiri Road, Thana. (1140)

Gracias, Joseph Constant, A. (5-9-49), Janmohamed Building, Charni Road. (1591)

**Gubbi (N. S.) & Co.**, Fort Chambers, Hamam Street, Fort.

Gubbi, Nagoo Srinivas, G.D.A., A. (1-7-49), F. (16-8-49), **N. S. Gubbi & Co.**, Fort Chambers, Hamam Street, Fort. (96)

**Gupte & Co.**, 27, Alli Chambers, Tamarind Lane, Fort.

Gupte, Surendra Vishvanath, B.Com., A. (27-8-49), **Gupte & Co.**, 27, Alli Chambers, Tamarind Lane, Fort. (1587)

**Gurjar (S. V.) & Co.**, 239-A, Girgaum Road, opposite Mangal Wadi.

Gurjar, Shrikrishna Vinayak, A. (7-11-50), **S. V. Gurjar & Co.**, 239-A, Girgaum Road, opposite Mangal Wadi. (1891)

**Gutgutia (K. N.) & Co.**, General Assurance Building, Hornby Road, Fort.

Guzdar, Dinshaw Pesi, A. (1-7-49), F. (24-3-51), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Buildings, Mahatma Gandhi Road. (286)

Gyara, Minoo J., B.A., A. (1-7-49), with **Batilboi & Purohit**, 204, Hornby Road, Fort. (1258)

**Habib & Co.**, Patharia Palace, 75, Mohamed Ali Road.

**Sansotia (P. C.) & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort.

Hansotia, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort. (35)

Hardikar, Madhukar Maheshwar, B.A., A. (1-7-49), K.S.A. Buildings, 3rd Floor, Bhawanil Shankar Road, Dadar. (1026)

Haribhakti, Vishnubhai Bhagwandas, B.Com., A. (15-6-52), "Shanti Niketan", Road No. 2, Santa Cruz (East). (2017)

**Haridas & Co.**, Noble Chambers, Parsi Bazar Street, Fort.

**Hariharan & Co.**, 70-A, Stock Exchange Building, Apollo Street, Fort.

Hariharan Palghat Ramakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **Hariharan & Co.**, 70-A, Stock Exchange Building, Apollo Street, Fort. (396)

†Hariharan, Peruvemba Ramaswamier, A. (18-8-50), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Building, Fort. (1829)

Hathiram, Pesi Dadiba, B.A., A. (1-7-49), Addle House, 607/A, Kingsway, Dadar. (1481)

†Herbert, Joseph, A. (11-1-51), 28, Eusuf Building, Carnac Road. (1935)

†Hirji-Khorshed, Homi Sorabji, A. (1-7-49), C/o The Associated Cement Cos. Ltd., 1, Queens Road, Fort. (1347)

Hirji-Khursed, Histasp Sorabji, A.S.A.A., A. (1-7-49), 133, Marine Drive, Churchgate. (1025)

†Hormasji, Ardeshtir Jivanji, B.A. (Hons.), A. (25-11-49), Sonama House, 140, Cumballa Hills. (1621)

Iranl, Boman Rashid, A. (1-7-49), Nanabhoy Chambers, 4th Floor, Gunbow Street, Fort. (1527)

Italia, Hormasji Pirojsha, G.D.A., A. (1-7-49), F. (16-8-49), **Habib & Co.**, Patharia Palace, 75, Mohamed Ali Road. (322)

†Iyer, Natesan Sitaraman, B.Com., A. (2-6-50), Shanti Bhuvan, Chapel Lane, Santa Cruz. (1757)

**Iyer (R. S. V.) & Co.**, 23-24, Noor Building, Opposite Western Railway Station, Dadar.

Iyer, R. S. Venkateswara, A. (13-1-51), **R. S. V. Iyer & Co.**, 23-24, Noor Building, Opp. Western Railway Station, Dadar. (1936)

Jacobs, Wil Isaac, B.A., A. (1-7-49), "Mintry Manzil", 2nd Floor, Sitaladevi Temple Road, Mahim. (800)

**Jagtap (R. A.) & Co.**, 67, Apollo Street, Fort.

Jagtap, Raosaheb Amritrao, B.A., B.Com., A. (1-7-49), **R. A. Jagtap & Co.**, 67, Apollo Street, Fort. (1419)

- †Jalundhwala, Ramanlal Chhotalal, B.Com., F.S.A.A., A. (1-7-49), Dy. Manager, The Scindia Steam Navigation Co., Ltd., Scindia House, Dougall Road, Ballard Estate. (489)
- Jantrania, Bhagwandas Manilal, B.Com., A. (7-9-50), with **K. S. Aiyar & Co.**, 49-55, Apollo Street, Fort. (1864)
- Jasavala, Dosabhoy Jamshedji, G.D.A., A. (1-7-49), F. (16-8-49), **Deshpande & Jasavala**, Petit Building, 359, Hornby Road, Fort. (546)
- Jassoobhoy, Hormasji Dinshaw, A. (1-7-49), F. (16-8-49), **Chandabhoj & Jassoobhoy**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (74)
- Javeri, Nani Tehmul, A. (16-2-52), C/o Shri P. M. Karanjia, "Oval View", Churchgate Reclamation, (2157).
- †Javeri, Narendra M., B.Com., A.S.A.A., A. (1-7-49), Secretary, Burroughs Wellcome & Co. (India) Ltd., Cook's Building, Hornby Road. (1464)
- Jayantilal Thakkar & Co.**, 11, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort.
- Jhamb, Chhabil Dass, A. (17-5-50), 38, Ambulkar Sadan, Gokhale Road (South), Dadar. (1725)
- Jivraj & Co.**, 317, Kalbadevi Road, Opp. Swadeshi Market.
- †Jog, Bhaskar Damodar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Additional Income-tax Officer, Section III (Central) Bombay, "Shri Nivas", 746, Parsi Colony, Dadar. (160)
- †Joglekar, Purushottam Raghunath, B.Com., A. (1-7-49), Girdhar Bhuvan, 417, Lamington Road, Girgaon. (1377)
- Jokhakar (B. D.) & Co.**, 14, Hamam Street, Fort.
- Jokhakar, Bhalchandra Dalpatram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Jokhakar & Co.**, 14, Hamam Street, Fort. (390)
- Jorapur (K. B.) & Co.**, 4th Floor, Commissariat Building, Hornby Road, Fort.
- Jorapur, Krishna Bhimarao, B.Sc., LL.B., A. (1-7-49), **K. B. Jorapur & Co.**, 4th Floor, Commissariat Building, Hornby Road, Fort. (967)
- Joshi, Bhaskar Balvant, A. (10-4-51), Kole Wadi, Front Chawl, Top Floor, Fanaswadi. (1981)
- Joshi (D. D.) & Co.**, 19, Laxminarayan Baug, Bal Govinddas Road, Mahim.
- Joshi, Dattatraya Damodar, G.D.A., A. (1-7-49), F. (16-8-49), **D. D. Joshi & Co.**, 19, Laxminarayan Baug, Balgovinddas Road, Mahim. (651)
- Joshi, Dinkar Ganesh, B.A. A. (1-7-49), F. (23-7-51), with **Kulkarni & Khanolkar**, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort. (745)
- Joshi (K. R.) & Co.**, Opposite Station, Ghatkopar. (G.I.P.)
- Joshi, Karsondas Rafanshi, G.D.A., A. (1-7-49), F. (16-8-49), **K. R. Joshi & Co.**, Opposite Station, Ghatkopar (G.I.P.). (622)
- Joshi (L. M.) & Co.**, 5, Hamam Street, Fort.
- Joshi, Laxmikant Manohar, A. (1-7-49), **L. M. Joshi & Co.**, 5, Hamam Street, Fort. (1267)
- Joshi, Mahendrakumar Lalshanker, A. (1-7-49), F. (16-8-49), **Mahendra Joshi & Co.**, 68/70, C. P. Tank Road (669)
- Kabraji (D. H.) & Co.**, Central Bank Building, Mahatma Gandhi Road, Fort.
- Kabraji, Dosabhoy Hiralal, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (13-10-49), **D. H. Kabraji & Co.**, Central Bank Building, Mahatma Gandhi Road, Fort. (219)
- Kale (V. G.) & Co.**, Narayan Bhuvan, Brahman Wadi, Nawapada, Thana.
- Kale, Vithal Ganesh, A. (3-6-50), **V. G. Kale & Co.**, "Narayan Bhuvan", Brahman Wadi, Nawapada, Thana. (1760)
- Kalani (J. H.) & Co.**, Navsari Building, Hornby Road, Fort
- Kalvani, Jambadas Hakhichand, G.D.A., A. (1-7-49), F. (16-8-49), **J. H. Kalvani & Co.**, Navsari Building, Hornby Road, Fort. (733)
- †Kalyanilal, Navroji Rustamji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), C/o Canteen Contractors Syndicate Ltd. Amar Buildings, Sir Phirozeshah Mehta Road, Fort. (640)
- Kalyanilwalla & Mistry**, 32, Apollo Street, Fort.
- †Kamath, Cholpadi Ekanath, A. (1-7-49), 18/477, Dilip Villa, Matunga. (1534)
- †Kamath, Krishna K., A. (1-7-49), 1-4, "Dharmakuti", Tardeo Road. (797)
- Kanekar (M. V.) & Co.**, Crescent Chambers, 3rd Floor, Tamarind Lane, Fort.
- Kanekar, Madhukar Vaman, B.Com., A. (10-1-51), **M. V. Kanekar & Co.**, Crescent Chambers, 3rd Floor, Tamarind Lane, Fort. (1933)
- †Kanga, Dara Nusserwanji, B.A., G.D.A., A. (1-7-49), 50, Hughes Road. (753)
- †Kanga, Doli Sorabji, G.D.A., A. (26-5-50), C/o Central Bank of India Ltd., Mahatma Gandhi Road, Fort. (1747)
- Kanga, Jamshed Rustomji, G.D.A., A. (1-7-49), F. (8-1-51), **Dastur Kanga & Co.**, 5, Hamam Street, Fort. (248)
- Kantilal Desai & Co.**, 40, Picket Road, Kalbadevi.
- Kapadia Damanlal & Co.**, Agakhan Building, Dalal Street, Fort.
- Kapadia, Framroze Pestonji, G.D.A., A. (1-7-49), F. (16-8-49), **Kapadia Damanlal & Co.**, Aga Khan Building, Dalal Street, Fort. (352)
- Kapadia (G. M.) & Co.**, 36, Tamarind Lane, Fort.
- Kapadia (G. P.) & Co.**, Hamam House, Hamam Street, Fort.
- Kapadia, Gopaldas Padamsey, B.Com., A. (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (1)
- Kapadia, Gordhandas Morarji, G.D.A., A. (1-7-49), F. (16-8-49) **G. M. Kapadia & Co.**, 36, Tamarind Lane, Fort. (576)
- Kapadia (H. S.) & Co.**, 22-D, Parsee Bazar Street, Fort.
- Kapadia, Homi Shavaksha, A. (15-5-50), **H. S. Kapadia & Co.**, 22-D, Parsee Bazar Street, Fort. (1711)
- Kapadia, Karsandas Mulji, B.Com., A. (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (911)
- Kapadia, Laxmidas Khimji, B.Com., A. (1-7-49), with **G. M. Kapadia & Co.**, 36, Tamarind Lane, Fort. (1120)
- Kapadia, Manek Nasarwanji, G.D.A., A. (1-7-49), Harganga Mahal, 'B' Block, 2nd Floor, Khodadad Circle, Dadar. (899)
- Kapadia, Promode Lalbhai, B.Com., A. (1-7-49), Girgaum Terrace, B Block, Benham Hall Lane. (863)
- Kapadia (R. T.) & Co.**, 105, Apollo Street, Fort.
- Kapadia, Ramniklal Thakorlal, B.Com., A. (1-7-49), **R. T. Kapadia & Co.**, 105, Apollo Street, Fort. (1459)
- †Kapadia, Shantilal Maneklal, B.Com., G.D.A., A. (1-7-49), Krishna Villa, Dadabhai Road, Santa Cruz (West). (823)
- Karanth, Rama Krishna, G.D.A., A. (1-7-49), F. (16-8-49), 62, Bombay Mutual Building, Hornby Road, Fort. (244)
- Karbelkar (M. S.) & Co.**, Deokaran Mansion, 45-47, Princess Street.
- Karbelkar, Manohar Sadasheo, B.Com., A. (16-12-49), **M. S. Karbelkar & Co.**, 3rd Floor, Deokaran Mansion, 45-47, Princess Street. (1633)
- †Karia, Chandulal Ramji, A. (1-7-49), Amroli House, 3rd Floor, Vithalbhai Patel Road. (1532)
- †Karkaria, Pestonji Jehangir, B.Sc., A. (1-7-49), Cama Villa, Old Tata Blocks, Turner Road, Bandra. (696)
- Karmarkar & Co.**, 134, Medows Street, 2nd Floor, Fort.
- Karmarkar, Vinayak Bhaskar, G.D.A., A. (1-7-49), **Karmarkar & Co.**, 134, Medows Street, 2nd Floor, Fort. (1213)
- †Kasbekar, Bhawanishankar Shantaram, B.Com., LL.B., A. (30-1-52), C/o Income-tax Appellate Tribunal, Industrial Assurance Building, Churchgate. (2127)
- †Katell, Erach Phirotscha, G.D.A., A. (1-7-49), C/o The Cement Marketing Co. of India Ltd., No. 1, Queens Road, Fort. (862)
- Katrak, Rustom Navroji, A. (1-7-49), F. (5-10-51), with **Sorab S. Engineer & Co.**, 381, Hornby Road. (838)
- Kelkar, Ramchandra Haribhai, B.Com., A. (6-2-52), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (2132)
- †Kennedy, John Fleming, A. (1-7-49), C/o Burma-Shell Oil Storage and Distributing Co. of India Ltd., Burma Shell House, Ballard Estate. (1449)
- Ketkar & Co.**, Harganga Mahal, Dadar.
- Ketkar, Chintaman Laxman, G.D.A., A. (1-7-49), F. (16-8-49), **Ketkar & Co.**, Harganga Mahal, Tram Junction, Dadar. (628)
- Kowalramanav, Assandas Gurdassing, G.D.A., A. (1-7-49), F. (16-8-49), 6, Sunder House, Keluskar Road North. (484)

Khandalavala, Homi Kaikushru, A (1-7-49), 'Eddie House', Pedder Road (783)

**Khandwala (V. M.) & Co.**, (V M Khandwala), Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road

Khandwala, Vinoo Mangaldas, B Com, A (3-7-51), **V. M. Khandwala & Co.**, Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road (2037)

†Khanna, Romesh Chandra, B Com (Lond), A C A. (Eng & Wales), A (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (1499)

Khanolkar, Dadaji Ramchandra, G D A, A (1-7-49), F (16-8-49), **Kulkarni & Khanolkar**, Bell & Co's Building, Sir Phirozeshah Mehta Road, Fort (52)

†Kharas, Homi Dosabhai, B Com., A S A A., A. (1-7-49), Mazda Villa, Owen Dunn Road, New Gamdevi (756)

**Khare & Co.**, Dr Ferreira Buildings, Girgaon.

**Khare & Co.**, Maharaja Mansion, Girgaon.

Khare, Ganesh Trimbak, G D A, A (1-7-49), F (30-5-50), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street (561)

Khare, Maheshwar Trimbak, M A, L L B, A (1-7-49), F (16-8-49), **Khare & Co.**, Dr. Ferreira Buildings, Girgaon (724)

Khare, Vinayak Trimbak, G D A, A (1-7-49), F (16-8-49), **Khare & Co.**, Maharaja Buildings, Girgaon (114)

Khariwala, Nusserwanji Dossabhoj, B Com, G D A, A (1-7-49), Shapoorji Pallonji & Co, Ltd, 70, Medows Street, Fort (702)

Kharwandikar, Shankar Vishnu, B Com, G D A, A (1-7-49), F (16-8-49), 304, Girgaon Road (648)

**Kheshwala (K. B.) & Co.**, 20, All Chambers, Medows Street, Fort

Kheshwala, Kaikhushroo Bhikaji, G D A, A (1-7-49), F (16-8-49), **K. B. Kheshwala & Co.**, 20, All Chambers, Medows Street, Fort (254)

**Khimji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort

†Khumbatta, Temurasp Dinshaw, G D A, A (10-4-51), Danyanti Building, Balaram Street (1983)

†Kilbey, Royston Howard, A. (1-7-49), C/o Burmah Shell Oil Storage & Distributing Co of India Ltd, Magnet House, Ballard Estate, P O Box 668 (1543)

†Kinikar, Balkrishna Jagannath, B Com, A (28-12-51), C/o Shri L G Dhayagude, 211, Vincent Road (1929)

Kolatkar, Gopalrao Madhavrao, B Com, A (1-7-49), F (16-8-49), 1st Floor, Comilla Banking Corporation Building, 263, Hornby Road. (833)

†Korke, Shridhar Trimbak, M.A., A. (1-7-49), Near Kismet Iron Works, Sion (1530)

†Kothari, Khodidas Dosabhai, A (12-7-50), C/o Reserve Bank of India, Agricultural Credit Department. (1799)

†Kothari, Sohan Lal, B A, B Com, A (1-7-49), C/o Bank of Jaipur Ltd, P B. 747, Cook's Building, Hornby Road (1487)

Kothary, Rameshchandra Kapurchand, B Com, A (1-7-49), C/o Shri C N Kothary, Radhakant Mansions, 40, Hughes Road. (1294)

**Krishna (S. A.) & Co.**, Bottawalla Building, 11, Elphinstone Circle, Fort.

†Krishna Aiyar, Rama Aiyar, B A, A (1-7-49), No 10 Plot 156, Sion, Matunga (1127)

Krishnan, Vallloor Krishna Aiyar, A (15-6-51), C/o Standard Vacuum Oil Co, P O Box No 355, Imperial Chambers, Wilson Road (2018)

Kshirsagar, Kanoba Shrikrishna, G D A, A (1-7-49), F (16-8-49), **Batilbol & Purohit**, National Insurance Building, 204, Hornby Road, Fort (259)

**Kulkarni & Khanolkar**, Bell & Co's Building, Sir Phirozeshah Mehta Road, Fort.

Kulkarni, Vinayak Shridhar, G D A, A (1-7-49), F (16-8-49), **Kulkarni & Khanolkar**, Bell & Co's Building, Sir Phirozeshah Mehta Road, Fort (53)

Kumana, Bhikaji Edulji, B Com, G D A, F S A A, A (1-7-49), F (16-8-49), **Dalal Desai & Kumana**, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort. (817)

**Kumbhani (H. P.) & Co.**, Dahanukar Building, 5th Floor, 480, Kalbadevi Road.

Kumbhani, Hakmichand Panachand, B Com, A. (1-7-49), F (5-10-50), **H. P. Kumbhani & Co.**, Dahanukar Building, 5th Floor, New Silk Bazar, Kalbadevi Road. (1013)

†Kutky, Manekshaw Pestonji, B Com., A. (31-5-51), J-9, Cusiow Baug, Colaba Causeway, Fort. (2007)

Ladhawala, Induprasad Mohanlal, B Com., A. (20-7-50), **Ladhawala & Shah**, 3rd Floor, Navsari Building, Hornby Road, Fort (1805)

†Lal, Jalota Rameshwar, A S A A., A (1-7-49), C/o Burmah-Shell Oil Storage and Distributing Co of India Ltd, Magnet House, Ballard Estate, Fort. (1489)

†Lawyer, Nariman Jamshedji, B A, A (17-5-50), Assistant Commissioner of Income-tax, 23, Versova Road, Andheri (Western Rly.) (1724)

Lilani, Ahmed Noormahomed, A. (1-7-49), F. (12-1-50), **Ahmed N. Lilani & Co.**, Room No 10, 1st Floor, Topiwalla Mansion, 93, Mahomedali Road (807)

Lloyd, Cyril Walter, A (1-7-49), F (16-8-49), **Ford, Rhodes, Parks & Co.**, Bank of Baroda Building, Apollo Street, Fort (27)

**Ladhawala & Shah**, 3rd Floor, Navsari Building, Hornby Road, Fort

Lovalekar, Narayan Dinkar, G D A, A (1-7-49), 5/24, Goregaokar Building, Girgaum. (1136)

†Madan, Dinsha Edulji, G D A., A. (1-7-49), Prija Terrace, Plot No 8, Flat No 1, Sleater Road, Grant Road (889)

**Madon (A. S.) & Co.**, Esplanade Mansions, Esplanade Road, Fort

Madon, Adarji Sorabji, B A, F S A A., A. (1-7-49), F (16-8-49), **A. S. Madon & Co.**, Esplanade Mansions, Esplanade Road, Fort (38)

Mahadeva Iyer, Melarkod Kolathu Iyer, B A, A. (1-7-49), F (22-6-50), **M. M. Nissim & Co.**, 12, Ram-part Row, Fort (982)

Mahadevan, Nilakanta, B A, G D A, A. (1-7-49), Shanta Nivas, Plot No 556, S B N. Road, Matunga. (1442)

**Mahendra Joshi & Co.**, 68/70, C. P. Tank Road

Mahernosh, Darasha Hormasji, A (1-7-49), 6, Jehangir Mansion, 1st Floor, 1st Marine Street (1282)

**Mainthia (B. T.) & Co.**, Sir Vithaldas Chambers, 4th Floor, 16, Apollo Street, Fort.

Mainthia, Bhanji Tulsidas, A (11-7-50), **B. T. Mainthia & Co.**, Sir Vithaldas Chambers, 4th Floor, 16, Apollo Street, Fort (1795)

Majumdar, Ghanshyam G, A (1-7-49), 29-B, Sonawala Building 7, Sleater Road, Tardeo (718)

†Malhotra, Puran Chand, A S A A., A (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, Industrial Assurance Building, Churchgate Reclamation. (226)

Mama, Ratan Sorabji, B Com, A (1-7-49), **R. B. Alibless & Co.**, 14, Western India House, Sir Phirozeshah Mehta Road, Fort (1461)

Mandviwalla, Nariman Ruttonji, F S A A, A (1-7-49), F (16-8-49), **Gondalla & Mandviwalla**, Hamam House, Hamam Street, Fort. (550)

†Manghirmalani, Shamdas Udhamam, B A, F S A A, A (1-7-49), Chief Accountant, Bombay Gas Company Ltd, Empire of India Life Assurance Co. Building, 214, Hornby Road, Fort. (461)

Maniar, Babulal Dipchand, A. (1-7-49), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (1480)

**Manubhai Desai & Co.**, 'Mirabelle Hotel', 3rd Floor, 33-A, New Marine Lines.

Mapara, Bansilal Maganlal, G D A., A. (1-7-49), F. (28-8-51), **Manubhai Desai & Co.**, Sir Vithaldas Chambers, 16 Apollo Street, Fort (852)

Marathe, Ganesh Vinayak, A (1-7-49), 217, Crown Building, Girgaum Road (913)

Marawalla, Gulfam Edulji, A (1-7-49), Muackawee Mansion, Gunbow Street, Fort. (1107)

**Marfatia (Naushir M.) & Co.**, Alice Building, Hornby Road, Fort

Martis William, A (20-12-50), 25, Bank Street, 1st Floor, Fort (1916)

†Masani, Sorab Dhanjibhoj, B Com, A S A A., A. (1-7-49), C/o Tata Sons Ltd, Bombay House, Bruce Street, Fort (1394)

†Mazumdar, Ranjitlal Chunilal, B Com, A. (1-6-50), Topiwalla Motor Mansion, Sandhurst Road. (1752)

Mehendale, Bhaskar Anant, G D A, A. (1-7-49), New Soman Building, Kennedy Bridge. (503)

Mehendale, Shridhar, Y, B Com., A (21-3-50), 5, Narayan Baug, Tulsi Pipe Road (1667)

Meher-Homji, Kaikhushroo Rustomji, G D A., A. (1-7-49), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road. (636)

**Mehra Khanna & Co.**, Lakshmi Buildings, Sir Pheroze-shah Mehta Road, Fort.

**Mehta & Co.**, Champa Nivas, Gokhale Road North, Dadar.

**Mehta (B. M.) & Co.**, 41, Medows Street, Fort.

Mehta, Balchand Maganlal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Mehta & Co.**, 41, Medows Street, Fort. (441)

**Mehta (Bhaldas M.) & Co.**, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort.

Mehta, Bhagvandas Bhogilal, B.Com., A. (20-5-50), 14, Purushottam Nivas, D. L. Vaidya Road, Dadar. (1735)

Mehta, Bhogilal Mugatlal, G.D.A., A. (1-7-49), F. (16-8-49), 169, Nilakanta Niwas, Purandhare Park, Vincent Road, Dadar. (735)

Mehta, Burjor Mancherji, B.Com., A. (30-8-49), Ginala Building, "B" Block, Captain Colony, Tardeo. (1590)

**Mehta (C. V.) & Co.**, 32, Apollo Street, Fort.

Mehta, Chandrakant Vrajilal, A. (1-7-49), **C. V. Mehta & Co.**, 32, Apollo Street, Fort. (1138)

**Mehta (H. D.) & Co.**, Karim Chambers, 1st Floor, 42, Hamam Street, Fort.

†Mehta, Harilal Jeshanker, B.Com., A. (26-5-50), Doctor's Bungalow, Near Post Office, Nehru Road, Santa Cruz (East). (1748)

†Mehta, Hariniskant Maganlal, B.A., A. (1-7-49), with **K. S. Aiyar & Co.**, 49, Apollo Street, Fort. (1269)

**Mehta (H. N.) & Co.**, 50-51, Alli Chambers, Medows Street, Fort.

**Mehta (H. S.) & Co.**, "Dhan Nur", Sir Pheroze-shah Mehta Road, Fort.

Mehta, Harshad Shantilal, B.Com., A. (1-7-49), **H. S. Mehta & Co.**, "Dhan Nur", Sir Pheroze-shah Mehta Road, Fort. (1206)

Mehta, Hiralal Dasharathlal, B.A., A. (1-7-49), F. (12-3-50), **H. D. Mehta & Co.**, Karim Chambers, 1st Floor, 42, Hamam Street, Fort. (501)

Mehta, Hoshang Navroji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. N. Mehta & Co.**, 50-51, Alli Chambers, Medows Street, Fort. (179)

Mehta, Ishverlal S., A. (1-7-49), **Mehta & Co.**, Champa Niwas, Gokhale Road North, (B. B.) Dadar. (1165)

Mehta, Jayamunishanker B., G.D.A., A. (1-7-49), C/o Larsen & Taubro Ltd., Lloyd Building, Dougall Road, Ballard Estate. (983)

Mehta, Maneklal Amulakhrai, A. (1-7-49), F. (16-8-49), **Nagindas & Maneklal**, 29, New Marine Lines, Fort, G.P.O. Box No. 1117. (901)

Mehta, Nalin Indravadan, B.Com., A. (28-11-50), "Ramaprasad", Babulnath Road, Chowpaty. (1911)

**Mehta (P. D.) & Co.**, 15-A, Bruce Street, Fort.

Mehta, Pallonji Naswanji, A.S.A.A., A. (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35-37, Hamam Street, Fort. (365)

Mehta, Pheroj Dinshaw, G.D.A., A. (1-7-49), **P. D. Mehta & Co.**, 15-A, Bruce Street, Fort. (790)

Mehta, Prafulchandra Ratilal, A. (1-7-49), 418, Chhotalal Bhuvan, Kalbadevi Road. (1200)

Mehta, Rajendra Dhirajlal, B.A., A. (1-7-49), Plot No. 12, Block No. 15, Sleater Road. (836)

Mehta, Ramniklal Madhavjee, B.Com., A. (1-7-49), F. (11-11-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (918)

†Mehta, Ramprasad Chimanlal, F.S.A.A., A. (1-7-49), F. (16-8-49), Municipal Chief Auditor, Municipal Corporation of Bombay. (56)

Mehta, Ratanlal Maneklal, G.D.A., A. (1-7-49), F. (16-8-49), **Nagindas & Maneklal**, Maldon House, 29, Marine Lines, G.P.O. Box No. 1117, Fort. (381)

Mehta, Rustomji Nusserwanji, A. (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35-37, Hamam Street, Fort. (816)

**Mehta & Shah**, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort.

**Merchant (N. E.) & Co.**, Room No. 4, 1st Floor, Lucky Mansion, Mohamedali Road.

Merchant, Nurmohomed Esmail, B.Com., A. (1-7-49), F. (12-1-52), **N. E. Merchant & Co.**, Room No. 4, 1st Floor, Lucky Mansion, Mahomedali Road. (1102)

**Merchant (S. G.) & Co.**, Jaffershermahomed Building, 4th Floor, Khadak.

Merchant, Sultanali Gulamhusain, A. (1-7-49), **S. G. Merchant & Co.**, Jaffershermahomed Building, 4th Floor, Khadak. (1043)

Millar, Thomas Orr, A. (1-7-49), C/o Mackinnon Mackenzie & Co., Ballard Road, P.O. Box 122. (1426)

Mirza, Framroz Mahiarji, B.Com., A. (15-8-51), C/o Ciba Pharma Ltd., Esplanade House, Waudby Road, Fort. (2019)

†Mistri, Manek Pirosha, B.A., A.S.A.A., A. (1-7-49), Secretary, Tata Sons Ltd., Bombay House, Bruce Street, Fort. (1306)

Mistri, Manekshaw Dinshawji, B.A., G.D.A., A. (1-7-49), with **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort. (842)

**Mistry (E. B.) & Co.**, Shri Krishna Nivas, 1st Floor, Kalbadevi Road

Mistry, E. B. K., B.A., A. (1-7-49), **E. B. Mistry & Co.**, Shri Krishna Nivas (1st Floor), Kalbadevi Road. (1497)

Mistry Gustad Phirozshaw, A. (1-7-49), F. (16-8-49), "Sunshine", 133, Churchgate Reclamation, Fort. (633)

†Mistry, Jehangir Jeejeebhay, B.A., A. (1-7-49), Marine Mansions, 4th Floor, Marine Lines. (962)

Mistry, Maneck Pheroz, F.S.A.A., A. (1-7-49), F. (16-8-49), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort. (183)

Mistry, Nariman Darabshaw, B.Com., A. (22-10-51), E-15, Shapur Baug, Vithalbhaji Patel Road, Girgaum. (2093)

†Mitra, Dharendra Krishna, G.D.A., A. (1-7-49), Secretary, Godfrey Phillips (India) Ltd., Kuria Road, Chakala, Andheri. (491)

**Modi (A. B.) & Co.**, 53-55, Lakshmi Buildings, Sir Phiroze-shah Mehta Road, Fort.

Modi, Ashok Brijlal, B.A. (Hons.), A. (14-2-52), **A. B. Modi & Co.**, 53-55, Lakshmi Building, Sir Phiroze-shah Mehta Road, Fort. (2143)

†Modi, Behramji Manekji, B.Com., F.S.A.A., A. (1-7-49), Rehmat Munzil, Opposite Churchgate Station, Fort. (57)

†Modi, Nanabhai Manekji, B.A., G.D.A., A. (1-7-49), with **Chandabhoy & Jassoobhoy**, Advani Chambers, Sir Phiroze-shah Mehta Road, Fort. (996)

Modi, Narendra Harilal, A. (1-7-49), F. (12-1-52), 23-A, Parvati Mansion, 2nd Floor, Lamington Cross Road. (1051)

**Medy & Co.**, Kabibai Trust Building, 2nd Floor, New Bardan Lane, Kazi Sayed Street.

Mody, Chimanlal Tribhubandas, A. (1-7-49), **Mody & Co.**, Kabibai Trust Building, 2nd Floor, New Bardan Lane, Kazi Sayed Street. (1353)

†Mody, Cooperji Shavaksha, A. (1-7-49), Petit House, "B" Block, No. 10, Gowalia Tank Road. (1283)

Mody, Fredon Kaikhushroo, A. (1-7-49), 1, Rustom Baug, Victoria Road. (847)

Mody, Nowroji Rustamji, B.Com., (London), F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Appollo Street, Fort. (3)

†Moos, Framroze Ratonshaw, B.A., A. (27-7-50), C/o Pioneer Magnesia Works Ltd., Chartered Bank Building, Fort. (1815)

Motafram, Adle Rustomjee, A. (5-2-52), 573-A, Vakharla House, Chitra Bazar. (2131)

Motiwala, Bhicajee Dadabhoy, B.Com., A. (1-7-49), C/o Dr. S. B. Mehta, M.B.B.S., Ferrera Mansion, Sitladevi Temple Road, Mahim. (1443)

**Motta & Co.**, Gaya, Buildings, 109, Masjid Bunder Road.

Motta, Versey Mayabhai, A. (1-7-49), **Motta & Co.**, Gaya Building, 109, Masjid Bunder Road. (1157)

Mucadam, Chandabhoy Rustamji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **B. P. Gharda & Co.**, 121, Mahatma Gandhi Road, Fort. (886)

Mukadam, Minoo Burjorjee, B.A., A. (2-3-51), 22-D, Parsee Bazar Street, Fort. (1965)

**Mulla & Co.**, 811, Parsi Colony, Dadar.

Mulla, Peshotan Nadirshaw, B.Com., A. (1-7-49), **Mulla & Co.**, 811, Parsi Colony, Dadar. (1470)

†Munolli, Shankar Ramchandra, A. (8-8-50), C/o The Press Trust of India Ltd., 357, Hornby Road. (1828)

Munsiff, Pheroze Pohchaji, B.Com., A. (1-7-49), 280/3, Bhiwandiwalla's House, Marine Lines. (1222)

Muzumdar, Martobrao Purushottam, A. (2-1-52), 7, Radha Mandir, 213, Sir Bhalchandra Road. (2122)

Nagar, Pannalal Mannalaji, B.Com., A. (21-6-51), C/o Jain Khushalji Jetha, 389/391, Chitra Bazar, Narpal Mansion. (2027)

**Nagindas & Maneklal**, 29, Maldon House, Marine Lines, G.P.O. Box No. 1117, Fort.



Nalk, Mahadeo Vamanrao, A. (23-8-50), P.O. Box 168, Indu House, Dougall Road, Ballard Estate. (1852)  
Nair, Pathiyil Aravindakshan, B.Com., A. (26-4-50), Saraswati Sadan, 13, Turner Road, Bandra. (1704)

**Nanda & Co.**, Back-Bay View, 3, New Queens Road.  
Nanda, Madan Lal, B.A., A. (1-7-49), **Nanda & Co.**, Back-Bay View, 3, New Queens Road. (1296)

**Nanubhai & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort.

**Nanubhai Desai & Co.**, Sir Vithaldas, 16, Appollo Street, Fort.

Naoroji, Rustam Ratanshaw, A. (1-7-49), Orient House, 666, Parsi Colony, Dadar. (569)

**Narainlal Agarwal & Co.**, 58-60, Vithalwadi, Kalbadevi Road.

†Narasimham, Prabhala G.D.A., A. (1-7-49), 744 Road No. 2, Parsee Colony, Dadar. (1447)

Narasimhan, Raghunatha, A. (1-7-49), F. (28-7-51), East & West Buildings, 4th Floor, Apollo Street, Fort. (853)

†Narasimhan, S., A. (1-7-49), 8, Co-operative House, Telang Road, Matunga. (877)

†Naravi, Sunderrao Krishnarao, A. (4-10-51) New B Square, Saraswat Colony, Santa Cruz. (2085)

†Narayana Iyer, Ramkrishnler, G.D.A., A. (1-7-49), C/o General Motors India Ltd., P.O. Box 39. (690)

Narayanan, Sesha Iyengar G.D.A., A. (1-7-49), 7, Anju Mansion, Brahmanwada Road, Matunga (G.I.P.). (1109).

†Narayanaswami, A., B.A., A. (1-7-49), A/9, Shree Ram Nagar, Ghodbunder Road, Andheri (West). (978)

†Nathan Bension, A. (1-7-49), C/o Lever Brothers (India) Ltd., Haji Bunder, Sewri. (610)

**Nathan (S. R.) & Co.**, 273/6, Deodhar Road, Prabha Baug, Matunga, (G.I.P.).

**Navder (D. N.) & Co.**, Motilbhai Wadia House, 22-D, Parsi Bazar Street, Fort.

Navder, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A., A. (1-7-49), F. (16-8-49), **D. N. Navder & Co.**, Motilbhai Wadia House, 22-D, Parsi Bazar Street, Fort. (145)

Nayak, Suresh Sunderrao, B.Com., A. (3-7-51), Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort. (2036)

Nerurkar, Anandrao Narayan, B.Com., A. (19-8-50), Plot No. 247, Behind Ruia College, Matunga. (1839).

**Nerurkar (M. S.) & Co.**, Belle View, Lakshmi Napoo Road Opposite G.I.P., Dadar.

Nerurkar, Mangesh Shantaram, B. Com., A. (14-8-50), **M. S. Nerurkar & Co.**, Belle View, Lakshmi Napoo Road, Opp. G.I.P., Dadar. (1821)

†Nicholson, Jehangir Kaikhusru Sorabji, B.A., A. (1-7-49), C/o Bruel & Co., Taj Building, Hornby Road. (686)

**Nijasure (K. B.) & Co.**, 114, Hindu Colony, Dadar.

Nijasure, Keshao Balwant, A. (1-7-49), **K. B. Nijasure & Co.**, 114, Hindu Colony, Dadar. (1533)

**Nissim (M. M.) & Co.**, 12, Rampart Row, Fort.

Nissim, Meyer Maurice, G.D.A., A. (1-7-49), F. (16-8-49), **M. M. Nissim & Co.**, 12, Rampart Row, Fort. (101)

**Oak (S.P.) & Co.**, 106-108, Meadows Street, 2nd Floor, Opp. Examiner Press Building, Fort.

Oak, Shripad Parshuram, B.A., LL.B., A. (1-7-49), **S. P. Oak & Co.**, 106-108, Meadows Street, Second Floor, Opp. Examiner Press Building, Fort. (1457)

Ogg, Ian Maclean, M.A., A. (1-7-49), F. (7-7-51) **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (564)

†Qomrigar, Bomi Kalkhusru, B.A., A. (9-2-52), 586-C, Lady Jehangir Road, Mangaldas Estate, Matunga. (2134)

Oomrigar, Jal Byramshaw, A. (1-7-49), 782, Patel Building, Parsi Colony, Dadar. (1255)

Oza Dolarray Bhagwanlal, A. (12-7-50), G. 47, Janasukh Niwas, Somji Road, Kandivlee. (1802)

Pade, Dattatraya Keshav, A. (1-7-49), with **Dalai Desai & Kumana**, II Floor, Meherwan Building, 8, Sir Phiroze-shah Mehta Road, Fort. (1301)

†Pagdivala, Kalkobad Nusservanji, B.Com., G.D.A., A. (1-7-49), C/o **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle. (125)

Palkar, Govind Hari, A. (11-7-50), with **C. C. Chokshi & Co.**, 11, Bruce Street, Fort. (1791)

Panday, Darabshaw Nasserwanji, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Damanla Pandey & Bajan**, Navsari Building, 240, Hornby Road, Fort. (228)

Pandya, Babubhai Rajaram, A. (1-7-49), C/o Prakash Pictures, Kurla Road, Andheri. (1052)

†Panthaky, Rustomji Jamshedji, G.D.A., A. (1-7-49), Plot No. 5, Sleater Road. (910)

†Parakh, Jamshed Jal, B. Com., A. (1-7-49) C/o Chief Accountant's Office, Bombay Port Trust, Ballard Road, Fort. (1338)

Paranjape, Vishnu Ganesh, A. (1-7-49), 40, Shri Krishna Niwas, Mangalwadi, Girgaon. (1057)

Pardiwalla, Bomanshaw Nadirshaw, B.Com., LL.B., A. (1-7-49), F. (10-1-51), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort. (705)

Parekh, Chandrakant Vithaldas, G.D.A., A. (1-7-49), F. (16-8-49), **Chandrakant & Co.**, 210, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (593)

Parekh, Jayant Manibhai, B.Com., A. (16-2-52), C/o Shri C. M. Parekh, L.N.H.O. Block 3, Chowpatty Road. (2156)

†Parellwalla, Hiraaji Jamshedji, A.S.A.A., A. (8-9-50), 602-C, Dossan Manzil, Lady Jehangir Road, Matunga. (1865)

Parikh, Amratlal Kashandas, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Devdas Vithaldas & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (60)

Parikh, Babubhai Ambalal, B.Com., A. (8-11-50), Vasant Vilas, 4th Floor, Benham Hall Lane, Girgaon. (1892)

Parikh, Chandrakant Ochhavilal, B.Com., A. (31-10-51), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort. (2100)

Parikh, Madhuvandas Natwarlal, B.Com., A. (26-2-52), C/o Shri Sha Navnilal Purushottamdas, 112, Kansara Chawl. (2166)

**Parikh (S. R.) & Co.**, Podar Chambers, 109, Parsi Bazar Street, Fort.

Parikh, Shantilal Ranchhodlal, G.D.A., A. (1-7-49), F. (16-8-49), **S. R. Parikh & Co.**, Podar Chambers, 109, Parsi Bazar Street, Fort. (328)

Parmar, Devchand Hargovind, G.D.A. A. (1-7-49), F. (16-8-49), **Nanubhai & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (508)

Parulekar, Sreepad Rajaram, B.Sc., A. (1-7-49), 15, Nikadwari Lane, Girgaon. (1355)

Patel Ambalal Kalidas, B.Com., A. (5-4-50), **Ambalal Patel & Co.**, 4th Floor, Meadows House, Meadows Street, Fort. (1693)

**Patel (B. H.) & Co.**, Kaka Building, Opp. Edward Cinema, Kalbadevi Road.

Patel, Bhallal Haribhai, A. (1-7-49), F. (16-8-49), **B. H. Patel & Co.**, Kaka Building, Opposite Edward Cinema, Kalbadevi Road. (799).

**Patel & Gharaiya**, Byramji Mansion, Sir P. M. Road, Fort.

Patel, Haribhai Ashabhai, G.D.A., A. (1-7-49), F. (22-8-50), **Haridas & Co.**, Noble Chambers, Parsi Bazar Street, Fort. (336)

†Patel, Jamshed Peshotan, A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Fort (1082)

†Patel, Jehangir Hormusji, G.D.A., F.S.S.A., A. (1-7-49), F. (16-8-49), "Ranjit Vilas", Dadyseth Road, Chowpatty. (110)

**Patel (M.B.) & Co.**, 394, Lamington Chambers, Lamington Road, Girgaon

**Patel (M. G.) & Co.**, Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort.

†Patel, Mahibhai Gulabbhai, A. (1-7-49), F. (16-8-49), **M. G. Patel & Co.**, Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort. (612)

Patel, Manilal Bhulabhai, B. Com., A. (1-7-49), F. (16-8-49), **M. B. Patel & Co.**, 394, Lamington Chambers, 3rd Floor, Lamington Road. (891)

Patel, Prabhudas Bhailalabhai, A. (6-7-50), Sonawala Refinery, Tardeo. (1784)

**Patel (R. A.) & Co.**, 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation.

Patel, Rabindranath Ambalal, F.S.A.A., A. (1-7-49), F. (16-8-49), **R. A. Patel & Co.**, 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation. (761)

†Patel, Rambhai Ambalal, B.A., G.D.A., A. (1-7-49), C/o The Bombay Steam Navigation Co. Ltd., 100, Frere Road. (1517)

**Patel (R. B.) & Co.**, 25, Parsee Bazar Street, Fort.

Patel, Ranchhodbhai Vallabh, B.A., A. (1-7-49), C/o Filmstan Ltd., 11/13, Horniman Circle, Botawala Building, Fort. (965)

Patel, Raojibhai Bhallabhai, B.Sc., A. (1-7-49), F. (3-11-51), **R. B. Patel & Co.**, 25, Parsi Bazar Street, Fort. (1069)

Patel, Rustom Jehangirji, A. (1-7-49), 78, Bhivandi Lodge, Lamington Road. (739)

Patel, Shantilal Maganlal, A. (1-7-49), F. (12-1-50), **Patel & Gharaiya**, Byramji Mansion, Sir Pheroze Shah Mehta Road, Fort. (887)

Patel, Vinubhai Umedbhai, B.Com., A. (6-7-51), with **Chandabhoj & Jassoobhoj**, Advani Chambers, Sir P. M. Road, Fort. (2039)

†Patell, Jehangir Jamshedji Kavasji, A. (1-7-49), C/o The Western India Automobile Association, Indian Merchants Chambers, Near Churchgate Reclamation, P.O. Box 211. (346)

†Pavri, Edulji Cavasji, B.Com., A. (1-7-49), C/o Greaves Cotton & Co., Forbes Street. (580)

†Pavri, Jal Rustomji, B.A., A. (28-11-50), C/o The Gaekwar Mills Ltd., 79/91, Mehta House, Apollo Street, Fort. (1910)

†Pavri, Noshir Jamshedji, A.S.A.A., A. (1-7-49), Controller of Accounts, Air India Ltd., Bombay Air Port, Santa Cruz (East). (1526)

**Pavri (P. R.) & Co.**, Esmail Building, 1st Floor, Hornby Road, Fort.

Pavri, Pheroze Rustomji, G.D.A., A. (1-7-49), F. (31-7-50) **P. R. Pavri & Co.**, Esmail Building, 1st Floor, Hornby Road, Fort. (199)

Paymaster, Nariman Ruttonji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort. (97)

Peerbhoy Adamji P., A. (1-7-49), F. (7-8-50), **Ahmed B. Khan & Co.**, 67-69, Dada Manzil, Mohamad Ali Road. (839)

†Pendse, Mahipati Trimbak, A. (20-12-50), "Sudarshan", 3rd Floor, Shivaji Park Road No. 3 Dadar. (1922)

Phadke, Ramchandra Shankar, B.Com., A. (10-7-50), Shastri Hall, Bungalow, Tardeo Road. (1789)

†Phene, Prabhakar Mangesh, A. (1-7-49), 41/D, Ambewadi, Girgaum. (1451)

Pocha, Sorab P., A. (27-8-49), **Sorab P. Pocha & Co.**, Dantra House, Barrow Road, Apollo Bunder. (1584)

Polishwala, Nariman Ardeshir, G.D.A., A. (1-7-49), F. (21-2-51), Victoria Building, Parsi Bazar Street, Fort. (513)

Prabhu, Balakrishna Rama, A. (1-7-49), 260, Laxmi Court, Near Vadala Station. (1272)

Pradhan, Ramakant Laxman, B.Com., A. (28-8-51), "Bhau Bag", Top Floor, Wadhavkar's Bungalow, Gokhale Road, Thana. (2067)

†Puranik, Gopal Krishna Gundora, B.A., A. (1-7-49), F. (16-8-49), Assistant Collector of Sales-Tax, Bombay Circle, Sprott Road, Ballard Estate. (611)

Raghavendra Rao, Mysore Narasimhamurthi, G.D.A., A. (1-7-49), F. (3-11-51), Block 3, 1st Floor, Vishvesvar Bhawan, Matunga (G.I.P.). (820)

**Raiji (N. M.) & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort.

Raiji, Naishadh Maganrae, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **N. M. Raiji & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort. (6)

†Raiji, Parikshit Maganrae, B.A., G.D.A., A. (1-7-49), North Avenue, East Tagore Road, Juhu, P. O. Santa Cruz. (89)

Raiji, Vasant Naishadh, B.Com., A.S.A.A., A. (1-7-49), F. (3-3-50), **N. M. Raiji & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort. (974)

Rajadhyaksha, Sadashiv Vithal, A. (5-7-50), C/o Forbes Forbes Campbell & Co., Ltd., Forbes Building, Home Street, Fort. (1780)

**Rajarshi (D. K.) & Co.**, Manekji Wadia Building, 1st Floor, Mahatma Gandhi Road.

Rajarshi, Dattatray Keshav, A. (14-2-52), **D. K. Rajarshi & Co.**, Manekji Wadia Building, 1st Floor, Mahatma Gandhi Road. (2141)

Raj Guru, Gopal Balkrishna, A. (20-12-50), C/o The Associated Cement Companies Ltd., 1, Queens Road, Fort. (1919)

†Rajmachkar, Mahadev Dattatraya, B.A., LL.B., A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (902)

Ramachandran, Subramania, G.D.A., A. (1-7-49), No. 2, Tejani House, Opp. Koliwada Station. (1021)

**Rama Rao & Co.**, 4, Nafees Chambers Annexe, Carnac Road.

Ramarao, Turaga, A. (1-7-49), **Rama Rao & Co.**, 4, Nafees Chambers Annexe, Carnac Road. (1045)

Ramaswamy, Sekharipuram Venkatachala, A. (1-7-49), Accountant, Standard Vacuum Oil Co., P.O. Box 355. (1411)

Randeria, Bhagwandas Chhaganlal, B.Com., A. (1-7-49), C/o New India Assurance Co., Ltd., Esplanade Road, Fort. (957)

**Rao (K. S. V.) & Co.**, Mustafa Building, Sir Pheroze Shah Mehta Road, Fort.

Rao, M. Ramachandra, B.A., A. (1-7-49), Welcome Hotel, 257, Frere Road, Fort. (1433)

†Rao, Venkata Ranganatha, G.D.A., A. (1-7-49), 76, Hindu Friends Society, Jogeshwari. (1298)

†Rawal, Harshadroy Girijashanker, B.Com., A. (1-7-49), Padma Kunj, 13, Juhu Road, Santa Cruz (West). (1042)

Renganathan, Seshadri, G.D.A., A. (1-7-49), **S. R. Nathan & Co.**, Plot No. 273/6, Prabha Baug, Deodhar Road, Matunga (G.I.P.). (711)

Rindani, Mansukhray Jugatray, B.Com., A. (26-6-50), Jai Hind Estates No. 2, 3rd Floor, Flat No. 6, 60, Cathedral Street. (1770)

**Rustomji N. Mehta & Co.**, 2nd Floor, 35-37, Hamam Street, Fort.

**Sakardande & Co.**, Examiner Press Building, Dalal Street, Fort.

Sakhardande, Moreswar Anandrao, A. (1-7-49), F. (11-11-49), **Sakardande & Co.**, Examiner Press Building, Dalal Street, Fort. (851)

†Sampat, Karasandas Vasanji, G.D.A., A. (1-7-49), 363, Girgaum Road, Opp. Thakurdwar Post Office. (765)

**Sankar Aiyer (V.) & Co.**, Deepak Mahal, 4th Floor, Marine Drive.

Sankaran, Venkatramier, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Deepak Mahal, 4th Floor, Marine Drive. (122)

Sant, Ramakant Dinanath, A. (18-8-50), with **Kulkarni Khanolkar**, Bell & Co.'s Building, Sir Pheroze Shah Mehta Road, Fort. (1826)

†Sarma, Kolluri Venkataramana, A. (1-7-49), Block No. 6, 2nd Floor, West View, 220, Balchander Road, Matunga. (1299)

Seetharaman, K., G.D.A., A. (1-7-49), Block No. 2, Plot No. 263, Jitendra Villa, Sion. (720)

Sen, Benoy Kumar, B.Sc., B.A. (Com.), A. (1-7-49), Flat No. 1, Bhagwan Mansion, 7, Cinema Road, Behind Metro Cinema. (758)

**Sethna (N. M.) & Co.**, Motlibai House, 22-D, Parsi Bazar, Fort.

Sethna, Nariman Meherjibhai, G.D.A., A. (1-7-49), F. (16-8-49), **N. M. Sethna & Co.**, Motlibai House, 22-D, Parsi Bazar, Fort. (159)

Sethna, Jamshed Khurshedji, B.Com., A. (29-2-52), Petit House, 'A' Block, 2nd Floor, Grant Road. (2169)

**Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, also at 107, Mahatma Gandhi Road, Fort.

**Shah (A. J.) & Co.**, 70, Medows Street, Fort.

Shah, Amritlal Jethabhai, B.Com., G.D.A., A.S.A.A., A. (1-7-49), **A. J. Shah & Co.**, 70, Medows Street, Fort. (1185)

†Shah, Anandlal Chimanlal, B.Com., A. (21-3-50), Room No. 8, Gandhi Bldg., No. 2, Akurli Road, Kandivlee East. (1653)

Shah, Babubhai Amratlal, A. (17-5-50), Hira Manek Building, Dadisheth Agtary Lane, Navi Wadi. (1727)

Shah, Bhogilal Chimanlal, A. (15-5-50), **Bhogilal Chimanlal Shah & Co.**, 418, Kalbadevi Road, Chhotalal Bhuvan, Post Box No. 2069. (1712)

Shah, Bhupendraray T., A. (1-7-49), with **Dalal & Shah**, 49-55, Apollo Street, Fort. (847)

Shah, Chandulal Vanechand, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Chandulal & Co.**, 166-70, Hornby Road, Fort. (292)

Shah, Chhoggmal Nopaji, G.D.A., A. (1-7-49), F. (16-8-49), **Chhoggmal & Co.**, 16, Apollo Street, Fort. (335)

Shah, Chhotalal Harivallabhdas, B.Com. (G. V.), G.D.A., A. (1-7-49), F. (16-8-49), **Chhotalal H. Shah & Co.**, Bharucha Building, 1st Floor, Princess Street. (70)

**Shah (H. C.) & Co.**, Yusuf Building, 3rd Floor, 43, Esplanade Road, Fort.

Shah, Hasmukhlal Chandulal, B.A. (Hons.), A. (23-3-50), **H. C. Shah & Co.**, Yusuf Building (3rd Floor), Churchgate Street, Fort. (1683)

†Shah, Hiralal Amratlal, B.Com., A. (8-3-52), "Florenzia", 17th Road, Khar. (2176)

Shah, Indulal Hiralal, A. (1-7-49), F. (16-8-50), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, (798)

**Shah (J. G.) & Co.**, 19, Hamam Street, Fort.

Shah, Jasantlal Hiralal, B.Com., A. (1-7-49), with **Dalal & Shah**, 49-55, Apollo Street, Fort. (1270)

Shah, Jayantlal Virchand, B.Com., A. (1-7-49), **Mehta & Shah**, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort. (1112)

Shah, Jinabhai Gopalji, G.D.A., A. (1-7-49), F. (16-8-49), **J. C. Shah & Co.**, 19, Hamam Street, Fort. (401)

Shah, Khimji Kunverji, G.D.A., A. (1-7-49), F. (16-8-49), **Khimji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort. (314)

Shah, Mahendrakumar Ambalal, B.Com., A. (16-2-52), with **A. J. Shah & Co.**, 70, Meadows Street, 3rd Floor, Fort. (2159)

**Shah Mehta & Chokshi**, 41, Meadows Street, Fort.

Shah, Narandas Mohanlal, G.D.A., A. (1-7-49), F. (16-8-49), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road. (5)

Shah, Natverlal Jekishandas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Shah**, 49-55, Apollo Street, Fort. (106)

Shah, Prabhulal Chunilal, B.A., A. (28-2-51), 154, Jain Co-operative Housing Society Building, No. 18, 1st Floor, Sion. (1963)

Shah, Pradyumna Natvarlal, A. (22-5-50), with **Bhogilal Chimanlal Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road. (1738)

†Shah, Ramanlal Bhogilal, B.Com., G.D.A. F.S.A.A., A. (1-7-49), C/o United Commercial Bank Ltd., Petit Building, Hornby Road, Fort. (158)

**Shah (R. P.) & Co.**, 15, Raveline Street, Fort.

Shah, Ramanlal Pranlal, B.Com., A. (1-7-49), **R. P. Shah & Co.**, 15, Raveline Street, Fort. (1535)

Shah, Rasiklal Dalsukhbhai, B.Com., A. (10-3-52), with **B. M. Mehta & Co.**, 41, Meadows Street, Fort. (2178)

Shah, Sakeral Bhalchand, A. (1-7-49), F. (18-9-50), **Shah & Shah**, Yusuf Building, Churchgate Street, Fort. (907)

**Shah & Shah**, Yusuf Building, Churchgate Street Fort.

Shah, Shantilal Purushottamdas, A. (1-7-49), with **Kulkarni & Khanolkar**, Bell & Co's Building, Sir Pherozeshah Mehta Road, Fort. (1528)

Shah, Somchand Madhavlal, A. (1-7-49), Farmanand's Chawl, Thakurdwar Road. (467)

Shah, Sunderlal Nagindas, B.Com., A. (24-6-49), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (1577)

Shah, Uttamchand Sakalchand, B.Com., A. (7-11-50), 13, New Engineering Works Building, No. 3, Khed Gally, Gokhale Road (South). (1889)

Shah, Vallabhbhai Trikamlal, B.Com., A. (11-2-52), C/o Shri Jayantilal T. Shah, B.Sc., B.E., Room No. 13, Daves' Chawl, Ghodbunder Road, Goregaon (West). (2136)

Shah, Vallabhdas Muljibhai, B.A., A. (18-1-51), **Chandulal M. Shah & Co.**, Kamar Building, 5th Floor, Cawasji Patel Street, Fort. (1940)

Sharp, Charles Ruxton, A. (1-7-49), F. (16-8-49) **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort. (50)

**Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort.

**Shareef Thacker & Co.**, Alli Chambers, Tamarind Lane.

†Shete, Shankar Keshav, G.D.A., A. (1-7-49), 10, Janabhai Niwas, D. L. Valdia Road, Dadar. (1446)

Sheth, Ranchhoddas Bahechardas, A. (1-7-49), F. (16-8-49), **B. H. Patel & Co.**, 2nd Floor, Kaka Building, Opp. Edward Cinema, 505, Kalbadevi Road. (860)

†Shevde, Raghunath Hari, A. (12-11-49), Madhavdas Premji Buildings, First Floor, 46, Mughabhat Street. (1620)

†Shivvarao, Bellur Kashirao, B.A., A. (25-11-50), Parekh House, New Queens Road. (1905)

**Shroff (D. D.) & Co.**, 22, Apollo Street, Fort.

Shroff, Padi Sorabji, A. (1-7-49), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort. (780)

Shroff, Dinshaw Dorabshaw, G.D.A., A. (1-7-49), F. (16-8-49), **D. D. Shroff & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort. (104)

Shroff, Minocher Dosabhai, G.D.A., A. (1-7-49), 12/14, Bazargate Street, Fort. (1387)

†Shroff, Pestonji Sorabji, A. (1-7-49), 808, Tehmi Manor, Vincent Road, Dadar, (849)

†Shroff, Phiroze Kaikhushru, B.A., B.Com., A. (18-8-50), C/o Oriental Life Office, Fort. (1830)

Shroff, Rutton Dinshaw, M.Com., A. (1-7-49), **D. D. Shroff & Co.**, Bansilal Motilal Mansion, 22, Apollo Street Fort. (1345)

Shukla, Jaykumar Dhansukhram, A. (23-8-50), Navnit Niwas, Bharda Wadi, Andheri. (1851)

†Sidhwa, Minoo Byramji, B. A. (Hons.), A. (23-3-50), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate. (1679)

**Singhi Lodha & Co.**, 24/B, Hamam Street, Fort

†Smith, Robert Paterson, A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., P.O. Box No. 688, Ballard Estate. (1321)

Sohoni, Vishnu Vithal, A. (1-7-49), C/o **Pat & Co.**, 113, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (128)

Somaiya, Jivraj Lalji, G.D.A., A. (1-7-49), F. (16-8-49), **Jivraj & Co.**, 317, Kalbadevi Road, Opp. Swadeshi Market. (534)

**Sopariwalla (C. H.) & Co.**, 14, Hamam Street, Fort.

Sopariwalla, Chandulal Harkisondas, A. (1-7-49), F. (16-8-49), **C. H. Sopariwalla & Co.**, 14, Hamam Street, Fort. (30)

Sopariwalla, Devendrababu Chunilal, A. (1-7-49), F. (13-10-49), **C. H. Sopariwalla & Co.**, 14, Hamam Street, Fort. (935)

\* **Sorab P. Pocha & Co.**, Dantra House, Barrow Road, Apollo Bunder.

†Sowanl, Chinnaji Dhondo, B.Sc., A. (4-8-50), 2, Krishna Chawl, Shastri Hall, Tardeo Road. (1816)

Sowanl, Damodar Vinayak, G.D.A., A. (1-7-49), F. (22-4-50), **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort. (697)

†Srinivasan, Ramaswami, A. (19-8-50), Dy. Chief Auditor, Western Railway, Churchgate. (1838)

Srinivasan, Valayaputhur, A. (1-7-49), Chief Accountant, Tata Locomotive & Engineering Co., Ltd., Bombay House, 24, Bruce Street, Fort. (683)

Sthanumoorthy Iyer, Sankaranarayana Iyer, B.A., A. (1-7-49), F. (11-12-50), with **K. N. Gutgulla & Co.**, General Assurance Building, Hornby Road, Fort. (940)

Subedar, Nariman Merwanji, A. (1-7-49), F. (15-7-51), Seth Mansion, 5th Floor, Opp. Fort Fire Brigade Station, Sir Pherozeshah Mehta Road, Fort. (679)

Subramania Aiyar, Kannankulangara Narayanaiyar, G.D.A., A. (1-7-49) **N. Subramaniam & Co.**, 4th Floor, Dhun Building, Nanabhai Lane, Fort. (829)

**Subramaniam (N.) & Co.**, 4th Floor, Dhun Building, Nanabhai Lane, Fort.

Sundara Raman, Nagaswamy Iyer, B.A., A. (1-7-49), Bhakta Niwas, Ground Floor, Sraddhananda Road, Matunga. (717)

**Sunderlal & Co.**, National Insurance Building, 59, Forbes Street, Fort.

†Suntook Burjor Jehangir, A. (1-7-49), Kayamall Buildings, 185, Lamington Road. (872)

**Suri & Co.**, 64, Lakshmi Buildings, Sir Pherozeshah Mehta Road, Fort.

†Surti, Burjore Pherozeshah, A. (1-7-49), 13, Rustom Baug, Victoria Road. (1060)

Surti, Jehangir Dhunjibhoy, G.D.A., A. (1-7-49), F. (1-4-51), 76, Jamshed Mansion, Tardeo. (356)

Sutarwala, Jamnadas Bhikhalal, B.Com., A. (1-7-49), **Chhotalal H. Shah & Co.**, 1st Floor, Bharucha Building, Princess Street. (1160)

Tadvalkar, Madhav Keshav, M.Sc., A.S.A.A., A. (1-7-49), 97, Shivaji Park, Dadar. (866)

Talati, Bhaskar Jayantilal, B.Com., A. (1-11-51), 12, N. G. Khadavata Hostel, Hanuman Road, Vile Parle (East). (2102)

Tanavde, Dinkar Sitaram, B.Com., A. (17-5-50), A-6 Kapur Mahal, Marine Drive, Fort. (1729)

Tannan, Bodh Raj, A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort. (270)

†Tannan, Mohan Lal, M.Com. (Birmingham), Bar-at-Law, A. (1-7-49), The Cliff, Carmichael Road, Cumballa Hill. (203)

†Telang, Manohar Dattatraya, G.D.A., A. (1-7-49), C/o Caltex (India) Ltd., "Caltex House", Ballard Estate. (953)

Telang, Vaman Mangesh, B.Com., A. (20-12-50), C/o The English Electric Co., Ltd., 249, Hornby Road, Fort. (1921)

**Tembe (V. K.) & Co.,** Examiner Press Buildings, Dalal Street, Fort.

Tembe, Vishwanath Krishna, B.A., LL.B., A. (1-7-49), F. (11-9-50), **V. K. Tembe & Co.,** Examiner Press Building, Dalal Street, Fort. (1006)

**Thacker & Co.,** Alli Chambers, Tamarind Lane, Fort. Thacker, Jamnadas Vasanji, G.D.A., A. (1-7-49), F. (16-8-49), **Shareef Thacker & Co.,** Alli Chambers, Tamarind Lane, Fort. (196)

Thacker, Jyotindra Shivji, A. (16-2-52), 195, Laxmi Nivas, 1st Floor, Block No. 7, Vadala Station Road. (2153)

†Thackersey, Pradyumna M. D., A. (1-7-49), Sir Vithaldas Chambers, 16, Apollo Street, Fort. (841)

**Thakkar (A. B.) & Co.,** 65, Esplanade Road, Fort.

Thakkar, Ambalal, Shivlal, G.D.A., A. (1-7-49), F. (16-8-49), **Ambalal Thakkar & Co.,** East & West Building, 49, Apollo Street, Fort. (498)

Thakkar, Amritlal Bapulal, G.D.A., A. (1-7-49), F. (16-8-49), **A. B. Thakkar & Co.,** 65, Esplanade Road, Fort. (782)

Thakkar, Jayantilal Kashiram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Jayantilal Thakkar & Co.,** 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort. (366)

Thakur, Rajaram Vasudeo, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 50, Western India House, Sir P. M. Road, Fort. (813)

†Tity, Sorabji Framji, G.D.A., A. (1-7-49), F. (16-8-49), Navsari Chambers, Outram Road, Fort. (105)

**Trivedi (P. C.) & Co.,** 12, Mukund Bhuvan, Station Road, Santa Cruz.

Trivedi, Pramodchandra Chhotubhai, A. (21-8-50), **P. C. Trivedi & Co.,** 12, Mukund Bhavan, Station Road, Santa Cruz. (1844)

Vachha, Homy Jamshedji, B.A., A.C.A. (Eng. & Wales), A.S.A.A., A. (1-7-49), F. (1-6-51), **A. F. Ferguson & Co.,** Allahabad Bank Building, Apollo Street, Fort. (422)

†Vaidya, Bhalchandra Purushottam, B.Com., A. (20-8-51), (379), Sandhurst Road. (2057)

†Vajifdar, Savak Framroz, G.D.A., A. (1-7-49), C/o Trustees of Sir Ratan Tata, Bombay House, Bruce Street, Fort. (1342)

†Vakil, Dhansukhlal Manchhashanker, B.Com., A. (1-7-49), F. (21-1-52), Pardy Blocks-B No. 1, Vile Parle (East). (879)

†Vallibhoy, Fazul Husseln, B.Com., A. (17-5-50), Authorised Representative, Income-tax Appellate Tribunal, "B" Bench, Industrial & Prudential Assurance Buildings, Opp. Churchgate Station. (1726)

†Varerker, Mukund Vinayakarao, G.D.A., A. (1-7-49), Plot No. 3-A (West), Sion. (500)

Varlava, Minocher Hormushaw, B.Com., A. (11-7-50), with **S. B. Billimoria & Co.,** 113, Mahatma Gandhi Road. (1793)

**Vartak (K. M.) & Co.,** Commissariat Building, 231, Hornby Road, Fort

Vartak, Keshav Mahadev, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. M. Vartak & Co.,** Commissariat Building, 231, Hornby Road, Fort. (425)

Vasudeva Rao, K. S., B.Sc., A. (1-7-49), F. (23-12-51), **K. S. V. Rao & Co.,** Mustafa Building, 3rd Floor, Phirozshah Mehta Road, Fort. (1101)

**Vatsaraj & Co.,** Fort Chambers, Tamarind Lane, Fort. Vatsaraj, Mangalprasad Venishanker, B.Com., A. (18-11-50), with **Vatsaraj & Co.,** Fort Chambers 'C', Tamarind Lane, Fort. (1903)

Vatsaraj, Mukundray Karasani, G.D.A., A. (1-7-49), F. (16-8-49), **Vatsaraj & Co.,** Fort Chambers, Tamarind Lane, Fort. (136)

†Veeraraghavan, Naranammalpuram Sankaraler, B.A., A. (1-7-49), Plot No. 18, Sion. (1281)

Venkatakrishnan, Srinivasa, G.D.A., A. (1-7-49), Plot No. 101, Vasant Bhuvan, Matunga. (272)

†Venkataraman, Dharapuram Narasimhaiyengar, B.A., G.D.A., A. (1-7-49), F. (24-3-51), Naval Store Officer, Indian Naval Dockyard. (528)

**Vepari (Natvarlal) & Co.,** 17, Jiji House, Reveline Street, Fort.

Vepari, Natavarlal Jekisandas, G.D.A., A. (1-7-49), F. (16-8-49), **Natvarlal Vepari & Co.,** 17, Jiji House, Ravelline Street, Fort. (318)

Viraswami, Ramaswami, G.D.A., A. (1-7-49), F. (25-5-51), 3rd Floor, Gazdar House, Girgaum Road, Dhobi Talao. (784)

Vohra, Satvendra Mahasukhrai, B.Sc., A. (1-11-51), with **G. P. Kanadia & Co.,** Hamam House, Hamam Street, Fort. (2104)

†Vora, Morarji Nenshi, G.D.A., A. (1-7-49), Laxminarayan Lane, Ghat Kopar, G.I.P. Rly. (463)

†Vyas, Vansukhram Narbheram, G.D.A., A. (1-7-49), Jansukh Nivas, Block No. 8, Somji Road, Kandivlee. (715)

**Wadia (F. B.) & Co.,** Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort.

Wadia, Framroze Bapuji, B.Com., A. (20-12-50), **F. B. Wadia & Co.,** Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort. (1918)

Wadia Minoo Darabsha, A. (1-7-49), Dawood Mahal, Gowalia Tank Road. (788)

†Wadke, Anant Keroba, B.A., G.D.A., A. (1-7-49), with **A. F. Ferguson & Co.,** Allahabad Bank Buildings, Apollo Street, Fort. (653)

†Wagh, Mangesh Narayan, A. (21-12-50), Inspecting Assistant Commissioner of Income-tax, F-Range, Central Govt. Buildings, Queens Road. (1924)

Warrier, Rudra Rama, A. (18-8-50), Ganjawala Terrace, 510/10, Arthur Road. (1831)

Whitby, Sir Bernard James, Kt., F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.,** Allahabad Bank Building, Apollo Street, Fort. (55)

Writer, Dinshaw Phiroze Hormusji, B.Com., A. (1-7-49), 71, Lower Colaba, 3rd Floor Colabawalla's House, Opp. Shanghai Cafe, Colaba. (826)  
**DHARNAGADHRA**

Bhatt, Labhshanker Gaurishanker, G.D.A., A. (1-7-49), F. (16-8-49), 'Raskunj'. (626)

#### DHARWAR

Alur, B. N., G.D.A., A. (25-12-49), F. (23-3-50), Malmaddl. (1643)

#### DHULIA

Dalal, Prabhakar Damodar, B.Com., A. (20-8-51), **J. K. Parulkar & Co.,** Agra Road. (2058)

**Parulkar (J. K.) & Co.,** Agra Road.

#### DWARKA

†Vora, Shantilal Popatlal, B.Com., A. (23-8-49), C/o Associated Cement Cos. Ltd., Dwarka Cement Works. (1576)

#### GADAG—BETGERI

Kulkarni, Ramchandra V., A. (1-7-49). (1240)

#### HUBLI

†Borkar, Gopal Shamaraao, B.A., A. (1-7-49), Sales-tax Officer, Dharwar & North Kanara. (1540)

**Kotre (R. E.) & Co.,** Karwar Bellary Road.

Kotre, Rudrappa Fswarappa, A. (1-7-49), F. (16-8-49), **R. E. Kotre & Co.,** Karwar Bellary Road. (678)

#### JALGAON

**Parulkar (J.K.) & Co.,** Navi Peth.

**Rane (D. R.) & Co.,** New Peth.

Rane, Deoram Range, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **D. R. Rane & Co.,** New Peth. (502)

Warerkar, Bhaskar Vishnu, G.D.A., A. (1-7-49), **J. K. Parulkar & Co.,** Navi Peth. (359)

#### JAMNAGAR (Saurashtra)

Vasa, Kanji Khetsi, G.D.A., A. (1-7-49), Near Mandvi Tower. (340)

#### KIRKEE

†Dhurandhar, Vishnu Jagannath, B.Sc., A. (1-7-49), Moreshwar Lodge, 40-A, Aundh Road. (1022)

†Srinivasan, M. G., G.D.A., A. (1-7-49), Accounts Officer, C.M.E. (460)

#### KOLHAPUR

Bhagwat, Raghunath Bhaskar, G.D.A., A. (1-7-49), F. (16-8-49), Gangavesa. (330)

#### MITHAPUR

Joseph, T. V., B.Com., A. (1-7-49), C/o Tata Chemical Ltd. (1293)

#### NADIAD

†Tamhane, Kamalakar Vishwanath, B.A., A. (1-7-49), Sales-Tax Officer. (1235)

#### NARGOL

†Wadia, Phiroze Rustomji, A. (1-7-49), Azad Road. (1007)

## NASIK

Joshi, Ramchandra Trimbak, A. (22-5-50), 991, Barve Building, Main Road. (1739)

## POONA

**Abhyankar (B. C.) & Co.**, 906, Sadashiv Peth, Laxmi Road.

Apte, Gopal Dattatraya, B.A., G.D.A., A. (1-7-49), F. (16-8-49), New Kitab Building, Laxmi Road. (253)

Bal, Gajanan Ram Chandra, A. (1-7-49), **Bal & Patankar**, 48, Budhwar Peth. (1207)

**Bal & Patankar**, 48, Budhwar Peth.

Bhude, Vaman Ganesh, B.Com., A. (25-3-50), **Gadre & Bhude**, 381, Shanwar Peth, Near Kanyashala. (1688)

Dixit, Krishnaji Trimbak, B.A., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 903-B, Sadashiv Peth, Laxmi Road, (213)

**Gadre & Bhude**, 381, Shanwar Peth, Near Kanyashala.

Gadra, Gopal Janardan, B.Com., A. (1-7-49), F. (24-1-52), **Gadre & Bhude**, 381, Shanwar Peth, Near Kanyashala. (1097)

Gadre, Keshav Shankar, G.D.A., A. (1-7-49), F. (10-8-51), 252/4, Sadashiv Peth, Near Peru Gate. (631)

**Godbole (R. G.) & Co.**, 'Padmaja', 67/3, Erandawana, Prabhat Road—Karve Road (Corner).

Godbole, Ramchandra Gajanan, B.Com., A. (7-11-50), **R. G. Godbole & Co.**, 'Padmaja', 67/3, Erandawana, Prabhat Road—Karve Road (Corner). (1888)

**Jain (R. C.) & Co.**, 1144, Raviwar Peth.

Jain Ramchandra Chandrarao, B.A., (Hons.), A. (1-7-49), **R. C. Jain & Co.**, 1144, Raviwar Peth. (1224)

Joglekar, Govind Krishna, G.D.A., A. (1-7-49), **G. M. Oka & Co.**, 180, Budhwar Peth, Laxmi Road. (898)

**Karmarkar & Co.**, 252/2, Sadashiv Peth.

Karmarkar, N. D., G.D.A., A. (1-7-49), **Karmarkar & Co.**, 252/2, Sadashiv Peth. (170)

Khadilkar, Purushottam Damodar, B.Sc., A. (3-6-50), Dadhe's Bungalow, 196/8, Sadashiv Peth. (1758)

**Kirtane (V. B.) & Co.**, "Pioneer House", 947-A, Sadashiv, Laxmi Road.

Kirtane, Vithal Bhagwant, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (23-3-50), **V. B. Kirtane & Co.**, Pioneer House, 947-A, Sadashiv, Laxmi Road. (675)

Lalit, Ganesh Trimbak, A. (8-7-50), 252/16, Limaye Wadi, Sadashiv Peth. (1788)

Madhekar, Waman Dattatraya, B.Com., LL.B., A. (12-10-50), 348, Rasta Peth. (1883)

**Oka (G. M.) & Co.**, 180, Budhwar Peth, Laxmi Road.

Patankar, Manohar Keshav, B.Com., A. (1-7-49), **Bal & Patankar**, 48, Budhwar Peth. (1241)

**Pithawalla (B. M.) & Co.**, 326, Mahatma Gandhi Road.

Pithawalla, Bomanshaw Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Pithawalla & Co.**, 326, Mahatma Gandhi Road. (494)

Sathe, Shankar Govind, B.A., LL.B., A. (1-7-49), 892, Sadashiv Peth, Near Tulsi Bag. (870)

†Sethi, Harbhajan Singh, B.Com., Plt. Off., A. (19-8-49), I.A.F. Officers' Mess, Agha Khan Palace. (1575)

Sewak, Anant Dattatreya, B.Com., A. (2-6-50), 83, Ganesh Peth, Laxmi Road. (1756)

**Shah (Pravinchandra C.) & Co.**, 467, Budhwar Peth, 2nd Floor.

Shah, Pravinchandra Chandulal, B.Com., A. (18-8-51), **Pravinchandra C. Shah & Co.**, 467, Budhwar Peth, 2nd Floor. (2054)

Venkataraman, Erode Subramanian, B.Sc., LL.B., A. (26-7-50), 269, Mahatma Gandhi Road. (1812)

†Vridhachalam, Narayana Iyer, G.D.A., A. (23-12-50), Assistant Controller of Defence Accounts, Southern Command. (1917)

## RAJKOT

**Chandrakant & Co.**, Ghia Chambers, Garedia Kuva Road.

Mankad, Jitendra G., B.Com., A. (1-7-49), **Patel Mankad & Co.**, Bhagvat Bhavan, Rajputpara. (1444)

**Patel Mankad & Co.**, Bhagvat Bhuvan, Rajputpara.

Sanghavi, Ramniklal Manilal, B.Com., A. (1-7-49), **Chandrakant & Co.**, Ghia Chambers, Garedia Kuva Road. (1141)

†Viswanathan, Perinkolam Subramanian, M.A., A. (12-7-50), Appellate Assistant Commissioner of Income-tax. (1801)

## SATARA ROAD

†Kelkar, Damodar Krishna, A. (18-6-51), Income-tax Officer, Satara North. (2022)

†Sri Ramulu, S. V., G.D.A., A. (1-7-49), F. (13-6-51), C/o Cooper Engineering Ltd. (606)

## SANGLI

†Gadgil, Raghunath Govind, B.Com., A. (10-4-51), Ganapati Peth. (1984)

## SEVALIA (Dist. Kalra)

†Gupta, Arvind Dattatraya, B.Com., A. (4-1-51), C/o The Associated Cement Cos. Ltd., Sevalia Cement Works. (1932)

## SHOLAPUR

†Jawalkar, Dhondo Govind, M.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Chati Galli. (722)

Patwardhan, Rajaram Hari, A. (18-7-51), **H. S. Sohony & Co.**, 340, South Kasba. (2041)

**Sohony (H. S.) & Co.**, 340, South Kasba.

Sohony, Hari Shankar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. S. Sohony & Co.**, 340, South Kasba. (45)

Tulpule, Dattatraya Narayan, B.Com., A. (18-7-51), **H. S. Sohony & Co.**, 340, South Kasba. (2042)

## SURAT

Dalal, Kunjivhari Rumanlal, A. (17-11-50), with **Natvarlal Vepari & Co.**, Lalgate, Kanpith. (1902)

Gharaiya, Kasam Ismail, A. (1-7-49), F. (12-1-50), **Patel & Gharaiya**, Vakilna Mansion, Lalgate. (888)

Naik, Maganlal Kalyanji, B.Com., A. (23-8-50), Accountant, Surat Borough Municipality. (1846)

**Patel & Gharaiya**, Vakilana Mansion, Lalgate.

**Vepari (Natvarlal) & Co.**, Lalgate Kanpith.

## SURENDRANAGAR (Saurashtra)

†Jhala, Satyendrarai Dolatrai, B.Com., A. (11-11-49), Income-tax Officer. (1613)

## VERAVAL

**Chandrakant & Co.**, Gheewala Building, Baharkot.

Gandhi, V. R., A. (21-9-49), **Chandrakant & Co.**, Gheewala Building, Baharkot. (1593)

## REGION II

## THE STATES OF MADRAS, TRAVANCORE-COCHIN, MYSORE, HYDERABAD AND COORG

## ADONI

**Pampa Rao (R. N.) & Co.**, Raichooti Building.

Pampa Rao, Ransubhe Narasingarao, A. (1-7-49), F. (16-8-49), **R. N. Pampa Rao & Co.**, Raichooti Building. (548)

Siva Ramakrishna, Polepeddi, B.Com., A. (8-6-50), with **R. N. Pampa Rao & Co.** (1762)

## ALLEPPEY

**Varma and Varma**, Palace Road Junction.

**Venkatachalam Aiyer (K.) & Co.**, Raja Buildings, Mullakkal.

Venkataraman, S., B.Sc., A. (24-9-49), Indian Assistant, C/o Darragh Smail & Co., Ltd. (1605)

†Verghese, John, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd. (1110)

Vijayan, Poothullil, B.Com., A. (24-3-50), with **Varma & Varma**, Palace Road Junction. (1685)

## ALWAYE

Raman, Tattamangalam Subramania Iyer, G.D.A., A. (1-7-49), C/o Forest Industries (Travancore) Ltd. (211)

**ANDERSONPET** (Kolar Gold Fields)

Ramavenkatasubramaniam, P. R., B.A., A. (8-3-51), "Lakshmi Nilayam". (1970)

## AURANGABAD (Dn.)

**Dastgir (S. G.) & Co.**, Shagunj.

Shankara, Srikanthia, B.A., A. (14-11-50), "Ananda Bhavan", Osmanpura. (1898)

## BANGALORE

†Anantharaman, R., B.A., G.D.A., A. (1-7-49), F. (11-11-49), Chief Accountant, The Indian Telephone Industries Ltd., Duravani Nagar P.O. (469)

Anantha Rao, Sakharepatam, G.D.A., A. (1-7-49), 23, Annayappa Block, Palace Guttahalli, Malleswaram Post. (846)

†Aswathanarayana Rao, B., A. (27-7-50), 44, 3rd Main Road, Chamarajapet. (1814)

Bhatt, Vidyaranyaapuram Babu, M.A., A. (16-5-50), 51/1, II Cross Road, Basavangudi Post. (1719)

Bheema Sena Rao, M., A. (12-7-50), 19/20, 5th Road, (Corporation No. Q 38/3), Chamarajapet. (1803)

**Brahmayya & Co.**, 55, Silver Jubilee Park Road.

Chaluviya, Arkalgud Narasimhamurthy, B.Com., A. (8-7-50), No. 9, First Floor, City Market Buildings. (1787)

**Dandeker & Co.**, No. 10, 5th Main Road, Gandhinagar.

Dattu Rao, P. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (28-8-51), No. 12, Central Bank Road, Chamarajapet. (828)

Doreswamy, Thirumalai, B.Sc., A. (21-8-51), 1776, Sampige Road, P.O. Malleswaram. (2063)

**Fraser & Ross**, 2, Mahatma Gandhi Road.

Iyengar, Arakere Varadiyengar Sesha, B.Com., A. (26-5-50), 20, IV Main Road, Chamarajapet. (1742)

**John (K.) & Co.**, 21, South Parade.

Kaliswaran, S., A. (1-7-49), F. (16-8-49), 153, 5th Cross, Gandhi Nagar. (350)

Khincha, Hukmichand, B.Com., A. (1-7-49), Upstairs, 139, Avenue Road. (1223)

Lakshmana Rao, Devanahalli Venkatasubba Rao, B.Sc., A. (22-3-50), 117, Central Street, Seshadripuram. (1675)

Laxman Rao, Krishnagiri Venkoba, G.D.A., A. (1-7-49), F. (16-8-49), 8, Arcot Sreenivasachary Street. (120)

Mandre, Shama Rao, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), 243, Gandhi Nagar. (135)

Murti, Mutkur Srinivasa, B.A., B.L., A. (1-7-49), 149, Margosa Avenue, P.O. Malleswaram. (802)

†Narasimha Murthy, B. V., A. (1-7-49), No. 786, II Cross Srirampuram. (1242)

**Narayana Aiyar & Co.**, No. 94, Subedar Chattram Road, Seshadripuram.

Narayanan, A. C., B.A., A. (25-8-51), **B. Purushottam & Co.**, 460, Avenue Road. (2065)

†Narayanan, V., A. (1-7-49), Asst. Accounting Manager, Indian Telephone Industries Ltd., Duravani Nagar P.O. (1537)

**Nayar (K. K.) & Co.**, Rukmani Colony.

Nayar, Kolazhi Krishnan, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Nayar & Co.**, Rukmani Colony. (808)

**Purushottam (B.) & Co.**, 460, Avenue Road.

Ramachandra, Cypc Ramaiya, B.A., A. (21-3-50), 165, III Main Road, Malleswaram. (1658)

Ramadhyan (B. K.) & Co., 34, 3rd Cross Road Basavangudi.

Ramadhyan, Badarinarayan Kalkunte, B.Sc., A. (1-7-49), F. (16-8-49), **B. K. Ramadhyan & Co.**, 34, 3rd Cross Road, Basavangudi. (595)

Ramakrishna, Mathur Sankarale, G.D.A., A. (1-7-49), No. 3, Annaswamy Mudaliar Road. (526)

Ramasubramanian, K., B.A., A. (11-10-50), with **P. S. Subramania Iyer & Co.**, 13/1, Narasimha Raja Road. (1879)

Ramaswami Ayyangar, Assur., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), No. 148, "Dayasadan", Vani Vilas Road (North Road), P.O. Basavangudi. (175)

Rangaratnam, M. R., B.Sc., A. (1-7-49), with **K. Venkatachalam Aiyer & Co.**, 515, Avenue Road. (1278)

Rangaswamy, Veerappa, A. (19-6-51), No. 4, Ane-gundi Lane, Kilari Road. (2023)

Sarma, Ganapathy Ramachandra, G.D.A., A. (1-7-49), F. (16-8-49), 12, Someswaran Koll Street, Ulsoor. (34)

Sastry, S. A., Gangadhara, M.A., (Litt.) LL.B., M.A., (Com.), A. (23-12-50), 15th Cross, Malleswaram. (1926)

Seetharamarao, Mittoor, A. (5-9-50), with **Brahmayya & Co.**, 55, Silver Jubilee Park Road. (1862)

Shamanna, B., A. (1-7-49), F. (16-8-49), Door No. 21, East Park Road, Post Malleswaram. (1567)

Sitaramaiah, Bellur, A. (1-7-49), 451, "Varuna", West End Road, Malleswaram. (1070)

Srinivasa Iyer, K. R., G.D.A., A. (1-7-49), Manager, The Mysore Provincial Co-operative Apex Bank Ltd. (1311)

Srinivasa Prasad, Ananthapur Kesaviengar, B.Sc., A. (21-3-50), No. 79, Nehru Nagar. (1661)

Subba Rau, Mysore, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Kempegowda Road, Opp. Mysore Chamber of Commerce. (239)

Subramaniam, Trichinopoly Muthu Siva, A. (22-6-51), A/12, Bank of Mysore Buildings, Avenue Road. (2030)

**Subrahmaniya (D. S.) & Co.**, Post Box No. 27.

Subrahmaniya, Dharwar Subravati, G.D.A., A. (1-7-49), F. (16-8-49), **D. S. Subrahmaniya & Co.**, Post Box No. 27. (344)

**Subramania Iyer (P. S.) & Co.**, 13/1, Narasimharaja Road.

†Sundaram, S., B.Sc., A. (1-7-49), "Gowri Villas", Kankarhalli Road, Basavangudi. (1279)

**Suri & Co.**, No. 9-D Patel Buildings, Fifth Main Road, Gandhinagar.

**Vaithisvaran & Co.**, 35, Sri Narasimharaja Road.

Vaithisvaran, Terizhandur Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), **Vaithisvaran & Co.**, 35, Narasimharaja Road. (373)

**Venkatachalam Aiyer (K.) & Co.**, 515, Avenue Road.

Venkata Rao, Calisa Bangalore, B.Sc., A. (8-5-51), No. 39, Gavipuram Extension. (1997)

## BAPATLA

Madhusudhana Rao, Kambhammettu, G.D.A., A. (1-7-49), F. (16-8-49), **Rao & Rao** (90)

**Rao & Rao.**

## BELLARY

**Brahmayya & Co.**

Govinda Rajan, Anekal Ramaswamy Iyengar, G.D.A., A. (1-7-49), F. (16-8-49), Bangalore Road. (442)

**Sarovar (D. V.) & Co.**

Sarovar Vasudevarao Devanahalli, G.D.A., A. (1-7-49), F. (16-8-49), **D. V. Sarovar & Co.** (426)

## CALICUT

†Gopalan, Kalyanapuram, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd. (945)

†Joseph, Thomas, B.A., A. (1-7-49), Indian Assistant, C/o Peirce Leslie & Co., Ltd. (963)

Menon, M. Krishnan Kutty, G.D.A., A. (1-7-49), "Krishna Nivas", Bilathikulam Road P.O., Eranielhipalam. (538)

Menon, Thrikandyur Karunakara, B.A., G.D.A., A. (1-7-49), F. (16-8-49), P.O. Puthiyara. (435)

Paramasiyan, Subramania, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Santhibhuwan", Chalapuram P. O. (67)

Subbaraman, Tarakad Ranganatha, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Thampan & Co.**, Raman Menon Road, Chalapuram P. O. (229)

**Thampan (K. K.) & Co.**, Raman Menon Road, Chalapuram P. O.

## CANNANORE

Nambiyar, Kottayam Kadangote Sridharan, B.A., A. (28-3-51), 149, Fort Road. (1976)

**CHAMPION REEF** (Kolar Gold Fields)

†Narayanan, Mandyam Dhati, B.A., A. (1-7-49), C/o Champion Reef/Ooregum Joint Operation. (750)

## CHIDAMBARAM

Balasubramanian, A., A. (1-7-49), 101, East Car Street. (1080)

## CHINNADARAPURAM

Alal Ganesh Narayan, B.Com., A. (1-4-52), "Guru Kuteeram". (2177)

## CHITTOOR

John, Kola Henry, A. (23-3-50), High Road. (1681)

**Narasimhan (K. V.) & Co.**, Gandhi Road.

Narayanawamy, Mallicetti, B.A., A. (25-11-50), 129/14, Subedar Street. (1906)

Srinivasan, Parthasarathy, B.Com., A. (17-10-51), with **K. V. Narasimhan & Co.**, Gandhi Road. (2090)

## COCHIN

**Jacob (K. U.) & Co.**, Bazar Road, Mattancherry.

Jacob, K. U., B.Sc., A. (1-7-49), **K. U. Jacob & Co.**, Bazar Road, Mattancherry. (1327)

†Parameswaran, Aiyalam Sundaram, B.A., G.D.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd. (415)

Varma, Kerala, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Varma & Varma**, New Road, P.O. Mattancherry. (393)

**Varma & Varma**, New Road.

Venkatanarayanan, Singakulam, B.Com., A. (1-11-51), 5/463, Thekkae Madom, Mattancherry. (2103)



## COIMBATORE

†Ananthanarayana, V., G.D.A., A. (3-9-51), Manager, Kothari Textiles Ltd., Singanallur. (2072)

Ayyengar, Kuppuswami Ramakrishna, G.D.A., A. (1-7-49), F. (28-1-50), 9/92, Ratnasabapathi Mudaliar Road, R.S. Puram P.O. (475)

Doraiswami, N. R., B.Com., A. (12-2-52), 7/14, Syrian Church Road III, (2138)

Gopalaiyer, Kangayam Venkatanarayanaiyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sarswati Lakshmi Nilayam", 10/11, Ponnurangam Road West, R.S. Puram P.O. (129)

Gopalakrishnan, Puliur Srinivasaraghavachari, B.A., A. (16-11-50), Premises of Bank of Baroda Ltd. (Upstairs), Big Bazar Street. (1901)

Hariachar (C. P.) & Co., "Padmalaya", Telugu Brahmin Street.

Hariachar, Coimbatore Padmanabhachar, G.D.A., A. (1-7-49), F. (16-8-49), C. P. Hariachar & Co., "Padmalaya", Telugu Brahmin Street. (220)

Jagannathan, Melappalaiyam Sudarsanam, G.D.A., A. (1-7-49), F. (16-8-49), M. S. Krishnaswami & Jagannathan, "Sudarsanam", R. S. Puram Post. (180)

Kaimal, Kalathilparambil Raman, B.A., A.S.A.A., A. (24-5-50), Varma & Varma, 22/268, Rajah Street. (141)

Krishnamoorthy, Silvar, A. (1-7-49), F. (16-8-49), No. 28, Narayandoss Jamnadoss Lay-out, Cross Cut Road. (522)

Krishnamurti, C. S., B.Sc., A. (1-7-49) 14/38-A, Oppanakkara Street. (1156)

Krishnaswami & Jagannathan (M. S.) Rathnasabapathi Mudaliar Road, Rathnasabapathipuram P.O.

†Kuppuswamy, Velamkanni, A. (1-8-50), with Suri & Co., 8/34, Jail Road. (1751)

Narayan, Venkataramaiyer Anantha, G.D.A., A. (1-7-49), 9/68, Sambandam Road, R. S. Puram. (84)

Raghavendra Rao, Palladam Nagaraja Rao, A. (1-7-49), C. P. Hariachar & Co., "Padmalaya", Telugu Brahmin Street. (1076)

Rajan, Nallam Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), 7/70-D, Jail Road. (130)

Ramaswami Aiyar, N. S., A. (1-7-49), F. (16-8-49), "Rama Bhavan", Jail Road. (883)

Ramaswamy, Mandakolathor Subramonia, B.A., G.D.A., A. (1-7-49), C/o T. Stanes & Co., Ltd. (221)

Ramaswamy Iyer, Mathur Sankara Iyer, A. (18-5-50), C/o T. Stanes & Co., Ltd., P. B. No. 12. (1833)

†Sastri, Dorbala Balagangadhara, A.S.A.A., A. (24-5-50), C/o Tea Estates India Ltd., Race Course Road. (1740)

Seshagirisachar, Coimbatore Hanumantachar, A. (17-4-51), 22/60, Raja Street. (1988)

Srinivasan, Melappalayam Sudarsanam, B.A., G.D.A., A. (1-7-49), F. (16-8-49), M. S. Krishnaswami & Jagannathan, "Sudarsanam", R. S. Puram. (434)

†Srinivasan, S., M.A., A. (21-3-52), 7/197, Peransidu Layout, Ranganathapuram. (2179)

Subbachar, Dindigul Venkatanarasimha, B.A., A. (1-7-49), F. (16-8-49), Sri Guru Nivas, 33, Telugu Brahmin Street. (466)

Subbarathnam, Kadathur Visvanatha, G.D.A., A. (1-7-49), F. (16-8-49), 23, Avanashi Road. (173)

Subramania Aiyar, V. K., G.D.A., A. (1-7-49), F. (16-8-49), 10/31, Subramania Mudaliar Road, R. S. Puram (432)

Subramanyam, K. S. Ganapathy, M.A., A. (1-7-49), F. (30-4-50), 56, Sastry Road, Renganathapuram. (732)

Suri & Co., 8/34, Jail Road.

†Thiruvengkatachari, R., A. (19-9-50), with M. S. Krishnaswami & Jagannathan, R. S. Puram Post. (1871)

Varma & Varma, 22/268, Rajah Street.

Veeraraghavan, C. V., A. (1-7-49), F. (18-7-50), 275, Raja Street. (345)

Venkataraman, Ramaswamy, G.D.A., A. (1-7-49), F. (16-8-49), 9/85, Rathnasabapathi Mudaliar Road, Rathnasabapathipuram Post. (223)

†Venkataraman, Sundaresa, M.A., A. (1-7-49), C/o Pykara Electricity System. (687)

†Venkatesan, T. A., B.A., A. (3-3-52), C/o Shri N. C. Rajan, 70-D, Jail Road. (2173)

Visvanathan, Sanapparatti Venkatarama, G.D.A., A. (1-7-49), with M. S. Krishnaswami & Jagannathan, R. S. Puram, P. O. (555)

## COONOOR (Nilgiris).

Subramaniam, Perumkolam Sankarasastri, A. (21-12-50), Assistant Secretary & Accountant, The United Planters' Association of Southern India, "Glenview". (1923)

## CUDDALORE N.T.

Subramanyam, Nambiyur Sundaram Iyer, B.Com., A. (16-9-51), 23, Appavu Mudali Street. (2076)

## CUDDALORE O.T.

Krishnamoorthy, S., G.D.A., A. (1-7-49), F. (16-8-49), 31, Brahmin Street. (532)

## DAVANGERE CITY

†Ganapathy, Tirumandangudi Visvanatha, G.D.A., A. (1-7-49), Chief Accountant, Davangere Vanaspathi Vegetable Oil Co., Ltd., (182)

## DINDIGUL

†Kandaswamy, A., B.Com., A. (1-7-49), with S. R. Swamy & Co., 6, East Car Street. (1203)

Rangaswamy Iyengar, Sitaram, G.D.A., A. (1-7-49), F. (16-8-49), S. R. Swamy & Co., No. 6, East Car Street. (300)

Sundram & Srinivasan, 173, East Car Street.

Swamy (S. R.) & Co., No. 6, East Car Street.

Veerasamy, R., A. (1-7-49), 20, Society Street. (1335)

## ELURU (West Godavary Dt.)

Bhimeswara Rao, Kolagotla, B.Com., G.D.A., A. (29-2-52), Powerpetta. (2141)

Rao & Rao,

Subba Rao, Kambhammettu Venkata, B.A., A. (11-1-51), Rao & Rao. (1934)

## ERODE

Ganapati (U. K.) & Co., Mangala Vilas.

Ganapati Iyer, Uttamapalayam Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), U. K. Ganapati & Co., "Mangala Vilas", Karungalapalayam Extension. (62)

Kalyanasundaram Aiyar, Vaidyanatha, G.D.A., A. (1-7-49), F. (27-6-50), Raja Buildings, Chairman S. K. Chenniappa Gounder Street. (977)

Parthasarathy, Nallari Chakravarthy, M.A., A. (3-12-51), with N. C. Rajagopal & Co., Agraharam Street. (2116)

Rajagopal (N. C.) & Co., Agraharam Street.

Rajagopal, Nallam Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), N. C. Rajagopal & Co., Agraharam Street. (156)

Rajagopalan, R., A. (1-7-49), 114, Agraharam Street. (684)

Ramaswamy, Manavasi Rengaswami, A. (1-7-49), 5, Venkataswamy Rowth Street, Seenian Thottam. (1483)

Sundararajan, Nallam Chakravarthy, A. (24-2-51), with N. C. Rajagopal & Co., 208, Agraharam Street. (1961)

## ERNAKULAM

Ayyar, Krishna Ramalinga, B.A., A. (24-8-49), Menon & Ayyar, Varappan's Building, Broadway. (1581)

Menon & Ayyar, Varappan's Building, Broadway.

Menon, M. C., B.A., A. (1-7-49), F. (12-3-50), Menon & Ayyar, Varappan's Building, Broadway. (939)

Nair, Kunnath Raghavan, G.D.A., A. (1-7-49), F. (22-6-50), Varma & Varma, T. D. Road. (523)

Varma & Varma, T. D. Road.

Prabhakaran, S., B.A., B.Com., A. (18-8-51), C/o Shri C. D. Sridhara Prabhu, M.A., B.L., Karikkamuri Cross Road. (2053)

Velu, Pillai T., B.A., A. (22-6-51), Krishnaswamy Street, Chittor Road. (2029)

## GUDUR

Rao, Y. Gopala, B.A., A. (1-7-49). (1233)

## GUNTUR

Ketharaju Subba Rao & Co., 2nd Line, Brodipet.

Lakshmalah (Ch V.) & Co., Patnam Bazar.

Lakshmalah, Chimakurti Venkata, G.D.A., A. (1-7-49), F. (16-8-49), Ch. V. Lakshmalah & Co., Patnam Bazar. (592)

Loganathan, Conjeevaram Ratnavelu, G.D.A., A. (1-7-49), F. (8-7-51), P. Ramachandra Rao & Co., 7th Line, Arundelpet. (521)

Narasimha Rao, Moddali Jwala Venkata Lakshmi, B.Com., A. (25-7-50), C/o Shri M. V. Ramaniah Garu, Tobacco Exporter, Brodipet. (1809)

Ramachandra Rao (P.) & Co., Arundelpet, 7th Line.

Subba Rao, Ketharaju, B.A., A. (1-7-49), F. (16-8-49), Ketharaju Subba Rao & Co., 2nd Line, Brodipet. (707)

Subba Rao, Kuchibhotla, M.A., B.Com., A. (18-5-50), Income-tax Officer. (1738)

**GULBARGA**

**Patel (B. H.) & Co.**, Humnabad Base. **Subramania Iyer (P. S.) & Co.**, Kirana Bazar.

**HYDERABAD (Dn.)**

**Argade & Bhagwat**, B-6-212, Sultan Bazar, Opp. Sultan Bazar General Hospital.

**Baria**, Kaikhushru Eduljee, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (22-8-51), **S. B. Billimoria & Co.**, Bashir Bagh Road. (453)

**Bhagwat**, Trimbak Narayan, A. (1-7-49), **Argade & Bhagwat**, B-6-212, Sultan Bazar, Opp. Sultan Bazar General Hospital. (1274)

**Bhoj Raj**, B. Com., A. (10-4-51), Gulzar Houz, Charkaman. (1980)

**Billimoria (S.B.) & Co.**, Bashir Bagh Road.

**Bohra (M. R.) & Co.**, 579, Station Road.

**Bohra**, Mahomedbhoy Rasulbhoy, B.Com., G.D.A., A. (1-7-49), F. (9-10-50), **M. K. Bohra & Co.**, 579, Station Road. (478)

**Chari (T. R. N.) & Co.**, 1003, Old Distillery Compound, Narayanguda.

**Chari**, Tiruvallangudi Ramanuja Narasimha, G.D.A., A. (1-7-49), F. (12-3-50), **T. R. N. Chari & Co.**, 1003, Old Distillery Compound, Narayanguda. (153)

**Dastgir (S. G.) & Co.**, Imperial Post Office Lane, Abid Road.

**Dastgir**, Syed Gulam, B.Com., A. (1-7-49), F. (16-8-49), **S. G. Dastgir & Co.**, Imperial Post Office Lane, Abid Road. (727)

**Dhage (V. K.) & Co.**, 440, Hardikar Bagh, Himayatnagar.

**Gopalakrishna Rao (A.) & Co.**, B-4-235, Kandaswamy Gardens, Sultan Bazar.

**Govindaraj**, Srinivasa, A. (21-3-50), **S. G. Raj & Co.**, Opposite Head Police Station, Sultan Bazar. (1670)

**Iyer**, E. Sapthrusy, A. (1-7-49), **N. M. Swamy & Co.**, 18, Keshari Buildings, Nizamshahi Road. (1354)

**Jagadisan U. P.**, G.D.A., A. (1-7-49), F. (16-8-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157. (343)

†**Mehta**, Ghanshyam Bhogilal, B.Com., A. (8-10-50), Income-tax Officer, 'E' Ward, Abid Road. (1876)

**Murthy & Co.**, Domulgude.

**Nataraja Iyer & Co.**, Post Box No. 157 Abid Road and Nataraja Villa, Himayatnagar.

**Nataraja Iyer**, Angarai Sundareswara Anada, G.D.A. A. (1-7-49), F. (16-8-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157. (31)

**Pal & Murti**, Dinabad Estate, Imperial Post Office Lane.

**Patel (B. H.) & Co.**, B-10-717, Residency Road.

**Raj (S. G.) & Co.**, Opposite Head Police Station, Sultan Bazar.

**Rajagopal**, A. N., A. (1-7-49), **Nataraja Iyer & Co.**, Abid Road, P.B. No. 157. (1458)

**Rajaram & Co.**, 97, Chirag Ali Lane, Rajaram, Krishnaswamy, G.D.A., A. (1-7-49), F. (29-11-50), **Rajaram & Co.**, 97, Chirag Ali Lane. (240)

†**Ramadoss**, Dronamraju, B.A., A. (1-7-49), C/o The Osmanshahi Mills Ltd., The Azam Jahu Mills Ltd., 159, Gunfoundry Road. (1225)

**Ramanathan**, A. N., A. (1-7-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157. (1145)

**Rao**, A. Gopalakrishna, B.Com., A. (3-10-50), **A Gopalakrishna Rao & Co.**, B-4/235, Kandaswamy Gardens Sultan Bazar. (1873)

**Sambandamurthy**, A. G.D.A., A. (1-7-49), F. (16-8-49), **Murthy & Co.**, Domulgude. (639)

**Sastri**, Duggirala Venkata Subrahmanya, B.Com., A. (28-8-50), with **S. B. Billimoria & Co.**, Bashir Bagh Road. (1745)

†**Shareef**, Khizr Ali, G.D.A., A. (1-7-49), Chief Auditor, Co-operative Societies. (299)

**Swamy (N. M.) & Co.**, 18, Kesar building, Nizam Shahi Road.

**IRINJALAKUDA**

†**Unni**, Checran Ipe, B.Sc., A. (29-2-52), C/o Dr. C. P. Ipe, M.B.B.S. (2170)

**KAKINADA**

**Hanumantha Rao**, Mosallikanty, G.D.A., A. (1-7-49), Thirumalarao Street, Gandhinagar. (1132)

†**Jayaraman**, Aringundram Ponnuswamy, B.A., A. (1-7-49), Assistant Collector & Magistrate, East Godavari. (1515)

**Krishna Rao & Co.**, Sri Rukminisa Bhavanam, Venkataratnapuram.

**Krishna Rao**, Kopalle, G.D.A., A. (1-7-49), F. (3-3-50), **Krishna Rao & Co.**, Sri Rukminisa Bhavanam, Venkataratnapuram. (64)

**KANCHEEPURAM**

**Narasimban (K. V.) & Co.**, 67-A, Rajampet Street.

**KARAIKUDI**

**Aiyar & Co.**, Sekkalai

**Chari & Co.**, Indian Bank Buildings.

**Iyer**, T. R. Kalyanarama, B.A., G.D.A., A. (1-7-49), with **Aiyar & Co.**, (544)

**Krishnan**, C., B.A., A. (2-8-51), Muthupatnam. (2010)

**Kuppuswami**, S. B.A., G.D.A., A. (1-7-49), F. (16-8-49), Post Box No. 29, Maharanomber Agraharam. (587)

**Sankaran**, A. N., B.A., A. (26-4-51), Maharnombu Agraharam. (1991)

**Varadarajan**, Sadagopan, B.Sc., A. (31-10-51), **Chari & Co.**, Indian Bank Buildings. (2099)

**Vasudevan**, S., G.D.A., A. (1-7-49), 30, Maharnombu Agraharam. (582)

**KARUR**

**Krishnan**, P. S., B.A., A. (1-7-49), Sri Sakhti Vilasa Vaidyasala, Srinivasapuram. (1254)

**Krishnaswami**, P. V., B.Sc., A. (1-7-49), No. 8, Narasimhapuram Street. (1236)

**Ramanujam (N.) & Co.**, Srinivasapuram.

**Ramanujam**, N., B.A., A. (1-7-49), **N. Ramanujam & Co.**, Srinivasapuram. (1492)

**Sreenivasan**, Nallam Chakravarthy, G.D.A., A. (1-7-49), F. (16-8-49), 13, South Street. (161)

**KARUVATTA**

**Eappen**, K. I., A. (2-7-51), Kochupurakal House. (2033)

**KOTTAYAM (TRAVANCORE)**

**Cheriyar & Cheriyar**, Valanjar House, Chetty Street.

**Cheriyar**, Valanjar Kuruvilla, B.Com., A. (23-8-50), **Cheriyar & Cheriyar**, Valanjar House, Chetty Street. (1849)

**Jacob (E.C.) & Co.**, K. K. Road.

**Jacob**, E. C., A. (24-3-51), **E. C. Jacob & Co.**, K. K. Road. (1975)

**Thomas**, O., B.Com., A. (24-1-51), Near T. B. Junction. (1941)

**KUMBAKONAM**

**Krishnaswami**, J., B.A., A. (1-7-49), **G. Natesan & Co.**, 4, Dabir Middle Street. (1323)

**Narasimhan**, K., B.A., A. (1-7-49), 18, Big Street. (946)

**Natesan (G.) & Co.**, No. 4, Dabir Middle Street.

**Natesan**, Gopalakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **G. Natesan & Co.**, 4, Dabir Middle Street. (116)

**Sundaram**, Kalyana Krishnamurthy, A. (1-7-49), 18, East Iyen Street. (468)

**Venkataraman**, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. Venkatram & Co.**, 22, Banadurai Sannadhi Street. (654)

**Venkatram (S.) & Co.**, 22, Bandural Sannadhi Street.

**KURNOOL**

**Tirumalarao**, Desapandi, G.D.A., A. (1-7-49), Fort. (402)

**LINGASUGAR (Deccan)**

†**Gundu Rao**, Guler Srinivasa Rao, G.D.A., A. (1-7-49), Chief Accountant, Hyderabad Gold Mines Co., Ltd., Hatty. (796)

**MADHURAI**

**Adimoorthi**, Dhupagunta S., B.A., A. (1-7-49), **L. Sivaram & Co.**, 36, Khansamettu Street. (1437)

**Ford Rhodes Parks & Co.**, Madura Mills Buildings.

†**Iyengar**, R. A. D., G.D.A., A. (1-7-49), 10, Third Street, Shenoyanagar. (1204)

**John (K.) & Co.**, 5, North Masil Street.

†**Krishnamoorthy**, M. R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), 5, West Masil Street. (348)

Krishnan, M., B.A., A. (16-2-52), Sundaram & Co., Y.M.C.A. Buildings. (2148)

†Krishna Rao, Colmbatore Purushotam, G.D.A., A. (1-7-49), Appellate Assistant Commissioner of Income-tax, 1, New Natham Road, Tallakulam Post. (1420)

Nachadalingam, Arumugam, G.D.A., A. (1-7-49), F. (16-8-49), 79, Mela Chetty Street. (177)

Narayana Iyer (S.) & Rangaswami (K. E.), 27, West Chitral Street.

Narayanan, Sivasailam, G.D.A., A. (1-7-49), F. (16-8-49), S. Narayana Iyer & K. E. Rangaswami, 27, West Chitral Street. (210)

†Padmanabhan, S., B.Com., A. (1-7-49), with Suri & Co., 183, Palace Road. (1243)

Rajagopalan, S., B.A., A. (15-2-51), Shankar & Rajagopal, No. 4, Commanding Officer's 1st Lane, West Masi Street. (1955)

Ragagopalan, V., B.A., A. (23-12-50), 6, Abdul Gaffar Khan Road. (1925)

Raju & Co., 417, North Masi Street.

Raju, T. S., B.Com., A. (21-8-51), Raju & Co., 417, North Masi Street. (2061)

Ramachandran (P. V.) & Co., 47-A, Pechiamman Street.

Rangaswami, K. E. B.Sc., A. (1-7-49), S. Narayana Iyer & K. E. Rangaswami, 27, West Chitral Street (1287)

Seshan, Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), 4, Chokappa Naicker Street. (261)

Shankar & Rajagopal, No. 4, Commanding Officer's 1st Lane, West Masi Street.

Sivaram (L.) & Co., 36, Khansamettu Street.

Sivaram, Lakshmana, G.D.A., A. (1-7-49), F. (16-8-49), L. Sivaram & Co., 36, Khansamettu Street. (214)

Sivasamban, Tiruvalam Kumaraswami, B.A., B.L., A. (19-8-50), C/o Madura Mills Co., Ltd. (1836)

†Sivasubramaniam, K., B.A., A. (1-7-49), Office Manager (Works), T. V. Sundram Iyengar & Sons Ltd., 21, Goods Shed Street. (1048)

Srinivasan (S. K.) & Co., No. 52, Dhalawal Agraharam  
Srinivasan, Simile Krishnaiyar, B.Com., A. (1-7-49), F. (16-8-49), S. K. Srinivasan & Co., No. 52, Dhalawal Agraharam. (162)

Subramanian, Krishna Iyer, B.A., A. (1-7-49), F. (16-8-49), 10, Perumal Tank Square. (413)

Subramanian, T. G., B.A., A. (20-11-51), 5, Adimoolampillai Agraharam. (2112)

Sundaram & Co., Y.M.C.A. Buildings

Sundaram, S. Alagu, A. (1-7-49), F. (16-8-49),

Sundaram & Co., Y.M.C.A. Buildings. (824)

Sundaram & Srinivasan, 68, Dhanappa Mudali Street.

Suri & Co., 183, Palace Road.

Thiagarajan, Peril, B.Com., A. (26-6-50), 216, Naicker New Street. (1769)

Venkatasubramanian, Narasimha, A. (1-7-49), P. V. Ramachandran & Co., 47-A, Pechiamman Street. (752)

Venkateswaran, K., A. (1-7-49), L. Sivaram & Co., 36, Khansamettu Street (1208)

## MADRAS

Abideen, I. Zainul, B.A., A. (21-3-50), A. M. Ubaidulla & Co., 5, Marakayya Labbai Street, Harbour Dn. (1865)

Aiyar & Co., 183, Mount Road.

Aiyar, B. P. Jayarama, G.D.A., A. (1-7-49), F. (18-7-50), 6, Radhakrishnan Street, Thyagarayanagar. (495)

Aiyar (V. S.) & Co., No. 363, Esplanade.

†Amirthalingam, Nagar Sundaresa, G.D.A., A. (1-7-49), F. (16-8-49), "Rajasthan", No. 1, Sundara Mudali Street, Vinyakapuram. (694)

Ananthanarayanan, Nurani Naganathan, A. (1-7-49), F. (12-3-50), 32, Alarmelumangapuram, Mylapore. (641)

Arunajatal, Panchapakesa, G.D.A., A. (1-7-49), F. (21-5-51), 9/22A, Broadway (Upstairs). (184)

Ashton, John, A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352. (614)

Ayyangar, R. Rajagopala, B.A., A. (18-5-50), 5/23, Edward Elliotts Road, Mylapore. (1734)

Balagangadharan, Ramadas, A. (1-7-49), F. (13-1-51), No. 2, Norton First Lane, Mandaveli P.O. (867)

Balasubramanian Rajagopala, B.A., A. (13-11-50), 23, Venkatarama Naidu Street, Perambur. (1896)

Bam, Pesi N., A. (1-7-49), M. K. Dandekar & Co., 16, Moore Street, Second Line Beach. (1159)

Bindon, Sydney Albert, A. (1-7-49), F. (16-8-49), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352. (324)

Blenkinsop, Norman, A. (1-7-49), F. (7-7-51), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352. (613)

Brahmayya & Co., Andhra Insurance Buildings, Thambu Chetty Street.

Brahmayya, Parvataneni, B.A., A. (1-7-49), F. (16-8-49), Brahmayya & Co., Andhra Insurance Buildings, Thambu Chetty Street, George Town. (266)

†Carron, Leonard Francis, G.D.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., No. 3, North Beach Road. (1326)

Chellappa, S., A. (17-4-50), Raman & Chellappa, 12/13, Angappa Naick Street. (1699)

Chetty, Voora Jagannadham, G.D.A., A. (1-7-49), F. (12-3-50), 104, Varadamuthiappan Street. (331)

†Choudary, Venigalla Pichaiiah, B.A., B.Com. (Lond.), A.S.A.A., A. (1-7-49), Accountant Member, Appellate Tribunal, 26, Sterling Road, Cathedral P.O. (1453)

Dakshinamurthy, Karra, B.A., A. (1-7-49), F. (16-8-49), Karra & Co., No. 13-b 2nd Line Beach. (673)

Dandekar, Ganesh Mahadev, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), M. K. Dandekar & Co., 16, Moore Street. (421)

Dandekar (M. K.) & Co., 16, Moore Street, Second Line Beach.

Deavin, John, A. (1-7-49), F. (12-1-52), Fraser & Ross, Barrow House, 12, McLean Street, P.B. No. 1352. (1092)

Desai, Vasudev Manilal, A. (1-7-49), 16, Moore Street, G.T. (1245)

Dhanyakumar, S., G.D.A., A. (1-7-49), F. (11-11-49), 1, Lakshmikanthan Street, Thyagarayanagar. (644)

Doraiswamy (A. R.) Sarangapani & Co., 17, Armenian Street.

†Douglass, Reginald Ward, A. (1-7-49), C/o Burmah-Shell, P.O. Box 157, Esplanade. (1491)

†Francis, Gnanaditam, B.A., B.L., A. (1-7-49), C/o Madras Electricity System, 157, Mount Road. (777)

Fraser & Ross, Barrow House, 12, McLean Street, P.B. No. 1352.

†Gandhi Shiv Chandar, B.Com., A. (7-9-51), 4/105, Armenian Street, Post Box 1244. (2073)

Gnananandulu, Kappagantulu, G.D.A., A. (1-7-49), F. (16-8-49), 34, Godown Street, George Town. (133)

Goodwin, John Stanley, A. (1-7-49), F. (16-8-49), Fraser & Ross, Barrow House, 12, McLean Street, P.B. No. 1352. (323)

†Gopalachary, Krishnaswamy, B.A., A. (1-7-49), C/o William Jacks & Co., Ltd., National Bank of India Buildings, First Line Beach. (565)

†Gopalakrishnamachari, V., B.A., A. (26-5-50), Accountant, Lucas Indian Service Ltd., Mount Road. (1746)

Gopalakrishnan, Pallavaram Swaminadha, B.A., B.L., A. (1-7-49), "Krishnas", 43, Sir Thyagaraya Road, T'Nagar. (1106)

†Gopalakrishnan, T. S., B.Com., A. (1-7-49), 173, Loyds Road. (1516)

Gopalakrishna Rao, Kalmadi, G.D.A., A. (1-7-49), F. (16-8-49), 20, Thambu Chetty Street. (193)

†Gorer, Donald Solomon, A. (1-7-49), C/o Parry & Co. Ltd., Post Box No. 12. (1122)

Hariharan, C. S., A. (1-7-49), Hariharan & Neelakantan, 289, Esplanade. (1196)

Hariharan & Neelakantan, 289, Esplanade.

Harshavardhana, Adipudi, G.D.A., A. (1-7-49), F. (24-11-51), V. Soundararajan & Co., Bhimasena Gardens, Mylapore. (1095)

Iyer, K. Narayana, A. (1-7-49), 51, Paripurna Vinayagar Koil Street, Mylapore. (1564)

Jambunathan, A. N., G.D.A., A. (1-7-49), F. (16-8-49), 26, Dalvasigamani Mudaliar Road, Lakshmi Puram, Royapettah. (482)

Jayaraman, C., B.A., A. (21-1-50), 47, Vellala Street. (1647)

Jayaraman (P.) & Co., Room No. 31, Pasumarthy Mansions, 228, Govindappa Naicken Street.

Jayaraman, Ponnuswamy, B.Com., A. (22-7-50), P. Jayaraman & Co., Room No. 31, Pasumarthy Mansions, 228, Govindappa Naicken Street. (1806)

- John (K.) & Co.**, 9, Phillips Street G T
- John, Kola, G D A**, A. (1-7-49), F (16-8-49), 2, Sullivan's Garden, Mylapore (108)
- Kalvanasundaram, P.**, G D A, A (1-7-49), F (16-8-49), **Narayana Aiyar & Co.**, 4, Bhagavantam Gupta Street, Thyagarayanagar (668)
- †**Kameswara Rao Pindiprolu, A** (12-6-51), Income-Tax Officer, City Circle III (2013)
- Kannappan, Kandaswami, B A**, A (1-7-49), F (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, P O Box No 1352. (775)
- Karra & Co.**, No 13-b, 2nd Line Beach
- †**Kesaviengar, Komandur, B Com**, G D A, A (1-7-49), 14, Oliver Road, Mylapore (1334)
- †**Krishnamachari, Mukundagiri Kandadal, B A**, G D A, D Econ. A (17-4-51), 41, Pelathope, Mylapore (1990)
- Krishnamurthi, Anantha, G D A**, A (1-7-49), F (16-8-49), **Rowe & Pal**, 12, Thambu Chetty Street, G T (357)
- Krishnamurti (C.) & Co.**, 8-B, First Street, Sait Colony, Egmore
- Krishnamurthy & Co.**, 34, Acharappan Street, G T
- Krishnamurthy, C P, B A**, A (1-7-49), with **Sastri & Shah**, 15, Armenian Street (725)
- Krishnamurthy, Kuchibhotla, M A**, A (1-7-49), **Krishnamurthy & Co.**, 34, Acharappan Street, G T (1493)
- Krishnamurti, Codati, G D A**, A (1-7-49), F (16-8-49), **C. Krishnamurti & Co.**, 8-B, First Street, Sait Colony, Egmore (92)
- Krishnamurti, Kumbakonam Tyagaraja, G D A**, A (27-6-50), Lakshmi Bhavan, 107 Brodies Road, Mylapore. (1771)
- Krishnan, N C, B Sc.**, A (27-11-50), **S. Viswanathan**, 378, Esplanade (1908)
- Krishna Rao, Palladam Kuppu Rao, A** (27-7-50), No 1, Srinivasa Road, Thyagarayanagar (1813)
- Krishnaswami & Jagannathan (M. S.)**, No 5, Sambasivan Street, Thyagarayanagar
- Krishnaswami, Melapalayam Sudharsan, B A**, G D A, A (1-7-49), F (16-8-49), **M. S. Krishnaswami & Jagannathan**, 5, Sambasivan Street, Thyagarayanagar (7)
- Krishnaswami, Varadhachari, G D A**, A (1-7-49), **Raman & Sarma**, 8, Ranganathan Street, Thyagarayanagar (440)
- Krishnaswamy, M S**, A (1-7-49), F (22-4-50), 14, Thanikachalam Chetty Road (926)
- Krishnaswamy, S. B A**, A (1-7-49), F (11-12-50), with **R. G N. Price & Co.**, 202 Mount Road, P O Box No 335 (496)
- Kumbhat (B. M.) & Co.**, 52, Netaji Subhaschandra Bose Road.
- Kumbhat, Basant Mal, B Com.**, A (1-7-49), F (11-11-49), **B. M. Kumbhat & Co.**, 52, Netaji Subhaschandra Bose Road. (767)
- Kunjitha Patham, Tirupapuliyur Sadhu, B A**, G D A, A (1-7-49), F (16-8-49), 25-A, Thambu Chetty Street, G T. (150)
- Kuppusamy Iyer, Krishna, G D A**, A (1-7-49), F (16-8-49), **Kuppuswami & Co.**, Bombay Mutual Building, 323, Linghi Chetty Street (275)
- Kuppuswamayya, Yanamandram, G D A**, A (1-7-49), F (11-9-50), **V. Sankar Aiyar & Co.**, 110/111, Armenian Street, G T. (264)
- Kuppuswamy & Co.**, Bombay Mutual Buildings, 323, Linghi Chetty Street.
- Kuruvilla, K G. B A**, A (14-12-49), 334, Thambu Chetty Street (1628)
- Lakshmiah & Co.**, 363, Esplanade
- Lakshmiah, Mummidi A** (12-10-50), **Lakshmiah & Co.**, 363, Esplanade (1884)
- Lovelock & Lewes**, Mercantile Bank Buildings, 1st Line Beach, P B No 1720
- Madhava Rao, Ramnathpur Vasudeva Rao, G D A**, A (1-7-49), 6, Pithapuram nagar, Teynampet P O (1031)
- †**Mahadeva Iyer, Tarakad Subramania, G D A**, A (1-7-49), 28, Arunachala Achari Street, Triplicane (574)
- Mahadev (V.) & Co.**, 12/6, Luz Church Road, Mylapore
- Mahadevan, Vedam G D A**, A (1-7-49), F (16-8-49), **V Mahadev & Co.**, 12/6, Luz Church Road, Mylapore. (448)
- †**Mathrubutham, Lalgudi Seshasayee, B Com., G D A**, A (1-7-49), No 5, Third Street, Gopalapuram, Cathedral P.O. (456)
- †**Menon, Thrikandiyur Gopala, B A**, A. (17-11-51), "Prabha", No. 23, Damodara Mudaliar Road, Kilpauk. (2111)
- †**Menon, Vadakepat Sankara, A** (1-7-49), C/o Shaw Wallace & Co, Ltd, P O Box No 14 (1295)
- Minakshisundaram, Tinnaneri Chinnaswami, B A**, G D A, A (1-7-49), F (16-8-49), **Sundram & Srinivasan**, 161, Mount Road (474)
- Mudalliar, Manicka Kandaswamy, G D A**, A. (1-7-49), No. 4, Rajarathnam Street, Kilpauk. (273)
- Naganathan, Nuran Anantanarayana, G D A**, A. (1-7-49), F (16-8-49), 32, Alarmelumangapuram, Mylapore. (87)
- †**Nagarai, Sreenivasa, G D A**, A. (1-7-49), C/o T U C S. Ltd, 109, Big Street, Triplicane (227)
- Nagaratnam, Subbler, B A**, A (12-6-51), C/o Curzon & Co. Mount Road (2014)
- Naidu Bhandi Bakthavatsalu, B A**, G D A, A. (1-7-49), F (16-8-49), 37, Godown Street (313)
- Naidu, Perambati Munuswami Varatharajulu, G D A**, A (1-7-49), F (16-8-49), No 4, Miller's Road, Kilpauk. (169)
- Narasimham (G. L.) & Co.**, 37, Errabalu Chetty Street, (Top Floor)
- Narasimham, Gullapalli Lakshmi, G D A**, A. (1-7-49), F (16-8-49), **G. L. Narasimham & Co.**, 37, Errabalu Chetty Street (Top Floor). (66)
- Narasimhan (R.) & Co.**, No. 2, Kondi Chetty Street, G T
- Narasimhan, Ramaswamy, B Com.**, A. (28-5-51), **R. Narasimhan & Co.**, No 2, Kondi Chetty Street, G.T. (2003)
- Narasimhan & Sundaram**, 296, Thambu Chetty Street
- Narayana Aiyar & Co.**, 4, Bhagavantham Gupta Street, Thyagarayanagar.
- Narayana Aiyar, Thalairur Subramania, G D A**, A. (1-7-49), F (16-8-49), **Narayana Aiyar & Co.**, No 4, Bhagavantham Gupta Street. (285)
- Narayanan, M R, B A**, A. (22-2-52), 8, Bunder Street (2164)
- †**Narayanan, Valloor Krishnaswamy, B A**, A (1-7-49), with **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No 3152. (1388)
- Narayanaswamy, Gopalakrishna, B Sc.**, A. (16-2-52), with **S. Venkatram & Co.**, 313, Linghi Chetty Street (2161)
- Natarajan, Chittur Anantakrishna Ayyar, B A**, A. (1-7-49), F (26-5-51), "Narayani Vihar", 40-B, Luz Church Road, Mylapore. (874)
- Natarajan, Krishnaswami, A.** (22-11-51), C/o Shri R. Venkataraman, B A, B L, Indian Bank Buildings, First Line Beach (2113)
- Natarajan, R. A.** (1-7-49), Accountant, Indian Mutual Life Association Ltd, 10, Mount Road. (1340)
- †**Natarajan, Ramchandra, A.** (1-9-50), 161, Lloyds Road Royapettah. (1858)
- Natarajan, V., G D A**, A (1-7-49), F (16-8-49), 117, Armenian Street, G T (454)
- Neelakantan, E S, B A, G D A**, A. (1-7-49), F (16-8-49), **Hariharan & Neelakantan**, No. 289, Esplanade. (577)
- †**Niyogi Premanjan, A.** (1-7-49), with **Lovelock & Lewes**, Mercantile Bank Buildings, 1st Line Beach, P B No 1720 (1500)
- Panchanadam, Kalpathi Viswanatha Iyer, G D A**, A. (1-7-49), F (16-8-49), 173, Lloyds Road, Royapettah (499)
- Pandya, Ambalal Chhaganlal, G D A**, A (1-7-49), F (16-8-49), 106, Netaji Subhash Chandra Bose Road. (476)
- Parasuraman, S, A** (1-7-49), **V. S. Aiyar & Co.**, 363, Esplanade. (1099)
- †**Parneswara Rao, A K, B A**, B Com., A. (23-8-50), 315, Mint Street (1848)
- †**Parthasarathi Naganatham Rengaswami Aiyangar, B A**, A (1-7-49), with **Fraser & Ross**, Post Box No. 1352 (604)
- †**Peterson, Greville Derek F.C.A** (Ireland), A (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co of India Ltd., Burmah-Shell House, Esplanade. (1465)
- Price (R. G. N.) & Co.**, 202, Mount Road, P.O Box No. 335.

Price, Donald Georey Noel, B.Sc., (Lond.), A. (1-7-49), F. (11-9-50), **R. G. N. Price & Co.**, "Simpson Buildings", 202, Mount Road. (325)

**Purushottam (B.) & Co.**, 2/19, Armenian Street.

Purushottam, Batchu, G.D.A., A. (1-7-49), F. (16-8-49), **B. Purushottam & Co.**, 2/19, Armenian Street, G. T. (59)

Raghavan, Gopalachari, A. (10-4-51), with **Rowe & Pal**, 12, Thambu Chetty Street. (1979)

Raghunathan, V., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street. (769)

Rajagopalacharya, M. K., A. (1-7-49), F. (16-8-49), P.O. Box No. 1407. (1565)

**Rajagopalan (A. K.) & Co.**, 117, Royapettah High Road, Mylapore.

Rajagopalan, Assikadu Krishnier, G.D.A., A. (1-7-49), F. (16-8-49), **A. K. Rajagopalan & Co.**, 117, Royapettah High Road, Mylapore. (436)

†Rajagopalan, Srinivasayyar, G.D.A., A. (1-7-49), C/o Motor Industries Co. Ltd., 13, Haddows Road. (549)

Rajagopalan, Tiruvadi Swaminatha, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Aiyar & Co.**, 183, Mount Road. (165)

Rajam Aiyar, R. N., A. (1-7-49), F. (16-8-49), 20, East Mada Street, Mylapore. (10)

†Rajam S., G.D.A., A. (27-2-51), Murray & Co., 5, Thambu Chetty Street. (1962)

Rajanna, Bodapati, G.D.A., A. (1-7-49), F. (16-8-49), 3, Thambu Chetty Street. (807)

Rajaram, V., A. (1-7-49), F. (22-6-50), **C. C. Reddy & Co.**, 47, Thambu Chetty Street, G.T. (934)

**Rajaratnam, Kannandahalli V., G.D.A., A. (1-7-49)** F. (16-8-49), 9/9, Broadway. (418)

†Ramachandra Ayyar, H., B.A., A. (1-7-49), C/o Prithvi Insurance Co., Ltd., P.B. No. 76. (1047)

Ramachandra Iyer, T. S., M.A., A.S.A.A., A. (1-7-49) No. 3, Saradapuram, Mylapore. (1462)

**Ramachandra Rao (P.) & Co.**, 330, Thambu Chetty Street.

Ramachandran, Alagari Narayana, G.D.A., A. (1-7-49), C/o Chandra Foundries, 55, Basin Bridge Road, Washermanpet. (1040)

†Ramachandran, D., B.Sc., A. (1-7-49), F. (11-12-50) with **Suri & Co.**, Second Floor, 19, Stringer Street, Lounc Square, Broadway, P. O. Box No. 1354. (773)

†Ramalah, A. K., B.A., A. (1-7-49), Venkatarangam Pillai Street, Triplicane. (719)

†Ramakrishna, Chathapuram Sahasranama, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Vilas", Lalitha nagar, Mylapore. (472)

†Ramakrishna, S., B.A., A. (16-9-51), 1-A, Maharan Chinnamba Road, Teynumpet P.O. (2077)

**Ramakrishna (V.M.) & Co.**, 118, Armenian Street Madras-1.

Ramakrishna, Vemur Masilamani, A. (1-7-49), F. (1-9-51), **V. M. Ramakrishna & Co.**, 118, Armenian Street. (1065)

†Ramakrishnan, Rajagopala Iyer, A. (1-7-49), C/o Easun Engineering Co., Ltd., 5-7, Second Line Beach (905)

Ramalingam, Chatta, G.D.A., A. (1-7-49), F. (16-8-49), 19, Venkatachala Mudali Street, Park Town. (811)

**Raman & Chellappa**, 12/13, Angappa Naick Street Top Floor.

**Raman & Sarma**, 8, Ranganathan Street, Thyagara yanagar.

**Ramanathan (K.) & Co.**, 20, Third Street, Gopala-puram, Cathedral P.O.

Ramanathan, K., B.A., A. (1-7-49), **K. Ramanathan & Co.**, 20, Third Street, Gopalapuram, P.O. Cathedral. (1124)

†Ramanathan, N. S. B.Com., A. (1-7-49), 64, Nun-gambakam High Road. (1486)

Ramaratnam Venkatarama, G.D.A., A. (1-7-49), 7-A, Abirramapuram 4th Street, Teynampet Post. (284)

Ramasubba Aiyer, Alvarkurchi Verkatasubbaiyar, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (20-4-50), 5, Thambu Chetty Street. (80)

Ramasubramanian, K. B. B.A., A. (1-7-49), **Raman & Chellappa**, 12/13, Angappa Naick Street, Top Floor, (1320)

Ramaswamy, Cadambi Venkatachar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Y.M.I.A. Building, Armenian street. (291)

Ramaswamayya, Yanamandram, G.D.A., A. (1-7-49) F. (16-8-49), yanamandram House, 4, Lake View Road, Mambalam, 'Inyagarayanagar Post. (168)

†Ram, Krishnaker, B.Sc., A. (2-6-51), Income-tax Officer, City Circle 1. (2011)

Rangamani, Laxminarasimhan, A. (8-3-51), **A. M. Ubaidulla & Co.**, 5, Markaya Labbai Street, Harbour Dn. (1969)

**Ranganathan (M. C.) & Co.**, 291, Linghi Chetty Street.

Ranganathan, Maddoor Coomandoor, A. (1-7-49), F. (16-8-49), **M. C. Ranganathan & Co.**, 291, Linghi Chetty Street, G.T. (762)

Ranganathan, Soundararaja, G.D.A., A. (1-7-49), F. (16-8-49), 50, Tholasinga Perumal Koil Street, Triplicane. (139)

Rangaswami, D. V., A. (1-7-49), with **P. Ramachandra Rao & Co.**, 330, Thambu Chetty Street. (1078)

Rangaswamy, D., A. (7-8-50), 10, Norton First Lane, Mandavali, Mylapore. (1863)

†Rangaswamy, Thiruvellalore Thattal, M.A., A. (24-9-49), 16/2, Naveroji Street, Chetput. (1602)

**Rao (S. S.) & Co.**, 7, Kondi Chetty Street.

**Reddy (C. C.) & Co.**, 47, Thambu Chetty Street.

Reddy, C. Chandrasekhara, G.D.A., A. (24-6-50), F. (22-8-50), **C. C. Reddy & Co.**, 47, Thambu Chetty Street. (1772)

**Rowo and Pal**, 12, Thambu Chetty Street.

Sadagopachari, Krishnamachari, B.A., A. (1-7-49), F. (1-6-50), **Suri & Co.**, 2nd Floor, 19, Stringer Street, Lounc Square, Broadway, P. B. No. 1354. (903)

†Sambamurti, Melakkaveri Natesa Iyer, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Accountant Member, Income-tax Appellate Tribunal, Madras Bench, 17, Rajaratnam Street, Kilpauk. (215)

Sanbasiva Ayyar, Ayalur Krishna Iyer, A. (1-7-49), F. (11-12-50), With **R. G. N. Price & Co.**, 202, Mount Road, P. O. Box No. 335, (987)

Sambiah, Parvataneni, B.A., A.S.A.A., A. (1-7-49), F. (23-1-51), with **Brahmayya & Co.**, Andhra Insurance Buildings, Thambu Chetty Street. (771)

**Sampath Kumaran & Co.**, Purushottam Buildings.

Sampath Kumaran, P. T., A. (4-4-50), **Sampath Kumaran & Co.**, Purshottam Buildings. (1692)

**Sankar Aiyer (V.) & Co.**, 110/111, Armenian Street, George Town.

Sankaran, Natesa, G.D.A., A. (1-7-49), F. (16-8-49), **Sankaran & Raman**, National Insurance Buildings, Esplanade. (310)

**Sankaran & Raman**, National Insurance Buildings, Esplanade.

†Santhanam, V., B.Com., A. (17-11-51), 7, Chitraku-lam South, Mylapore. (2110)

Sastri, Chavali Subrahmanya, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sastri & Shah**, 15, Armenian Street. (8)

**Sastri & Shah**, 15, Armenian Street.

†Seshadri, Sekharipuram Subrahmanya, B.A., A. (19-10-51), 13, Hanumantha Rao Street, Balajinagar, Royapettah. (2092)

Shah, Manubhai Bhikhabhai, B.Com., A. (1-7-49), F. (9-6-51), 16, Moore Street. (1023)

Shankar, D. N., B.A., A. (1-7-49), F. (12-1-52), 2/16, Sullivan Garden Street, Mylapore. (1084)

†Shetty, M. Prathap Chandra, A. (1-7-49), C/o Glaxo Laboratories (India) Ltd., 167, Broadway, P.B. No. 108. (1214)

Sivabhogam (Miss) R., B.A., A. (1-7-49), F. (17-6-50), 15, Armenian Street. (512)

Sivaramakrishnan, Ayalur Krishnan, A. (1-7-49), F. (13-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352. (960)

†Sivaramakrishnan, Nallepalli Parameswara Iyer, A. (1-7-49), 11, Rajaji Street, West Mambalam. (662)

Sivasubramanian, N. B.A., A. (28-8-51), 10, Dera Venkataswamy Naidu Street, Triplicane. (2069)

†Smith, Willmot Stuart, A. (1-7-49), C/o Parry & Co. Ltd., Accounts Department, Post Box No. 12. (1374)

Soundararaja Ayyangar, Valayakaramai, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **V. Soundararajan & Co.**, Bhimasena Gardens, Mylapore. (414)

**Soundararajan (V.) & Co.**, Bhimasena Gardens, Mylapore.

Sreelnivasan, Malur Doraiswamy, A. (1-7-49), F. (1-12-51), Chief Accountant, Prithvi Insurance Co. Ltd., Post Box No. 76. (923)

†Srinivasan, Dharmarajaiyer, M.A., A. (26-4-51), S.R.A.S., Apprentice, Chief Auditors' Office, Southern Railways. (1992)

Srinivasan, K. V., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Sundram & Srinivasan, 161, Mount Road. (497)

Srinivasan, R., B.A., A. (1-7-49), F. (16-8-49), Swami & Vasan, Purushottam Buildings, (1st Floor), Mount Road. (854)

†Srinivasan, R., A. (1-7-49), 48, High Road, Egmore. (1351)

Srinivasaraghavan, Ananthakrishnapuram Narayanaiyengar, A. (1-7-49), F. (16-8-49), No. 3, Gopala Krishna Road, Thyagarayanagar. (99)

Subbarama Iyer, Kizakkencherry Narayanapattar, G.D.A., A. (1-7-49), F. (16-8-49), Sundram & Srinivasan, 161, Mount Road. (188)

Subbaraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Sankaran & Raman, National Insurance Buildings, Esplanade. (326)

Subbarama Raju, Tharimana, B.A., A. (11-11-49), 11, Kumarappa Mudali Street, Nungambakkam. (1615)

Subrahmanyam, Alwarkurichi Venkatasubblar, G.D.A., A. (1-7-49), F. (1-12-50), V. S. Aiyar & Co., 363, Esplanade. (186)

Subramania Iyer (P. S.) & Co., 30, Lingha Chetty Street.

Subramania Iyer, Pappakkudi Samu Sastrigal, B.A., G.D.A., A. (1-7-49), F. (16-8-49), P. S. Subramania Iyer & Co., 30, Lingha Chetty Street. (54)

Subramaniam, M., A. (1-7-49), Sundram & Srinivasan, 161, Mount Road. (930)

†Subramanian, C. S., A. (1-7-49), Chief Accountant, The Madras Industrial Investment Corporation Ltd., 38, Whites Road, Royapettah. (1250)

Subramanian, K. R., G.D.A., A. (1-7-49), F. (16-8-49), 3/4, Godown Street. (616)

Subramanian, Mahadanapuram Radhakrishna A. (1-7-49), with Sastri & Shah, 15, Armenian Street. (873)

Sundaram, Arumugamangalam Yagnamier, M.A., A. (1-7-49), A. Y. Sundram & Co., 189-B, Mount Road. (635)

Sundaram, M. B., A. (1-7-49), F. (16-8-49), Narasimhan & Sundaram, 296, Thambu Chetty Street. (908)

Sundram (A. Y.) & Co., 189-B, Mount Road.

Sundram & Srinivasan, 161, Mount Road.

Suri & Co., 2nd Floor, 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354.

Suryanarayana Iyer, Subbuswami Iyer, G.D.A., A. (1-7-49), F. (16-8-49), Suri & Co., 2nd Floor, 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354. (9)

Suryanarayana Rao, Sriramagiri, B.A., A. (1-7-49), F. (25-5-50), S. S. Rao & Co., 7, Kondi Chetty Street. (671)

†Suryanarayanan, A., M.A., A. (11-10-50), 173, Lloyds Road. (1881)

Swami & Vasan, Purushottam Buildings, Mount Road.

Swaminathan, M. S., B.A., A. (18-5-50), 33, Damodara reddy Street, Thyagarayanagar. (1732)

Swaminathan Srinivasa, G.D.A., A. (1-7-49), F. (16-8-49), 369, Esplanade, G.T. (117)

Thulasi Ram & Co., 228, Govindappa Naick Street. Thulasiram, Thirukkonda Rama, B.A., A. (1-7-49), Thulasi Ram & Co., 228, Govindappa Naick Street. (1202)

Ubalidulla (A.M.) & Co., 5, Markaya Labbai Street, Harbour Dn., also at 26, Periana Maistry Street, Perlampet.

Ubalidulla, A. Mohamed, G.D.A., A. (1-7-49), F. (16-8-49), A. M. Ubalidulla & Co., 5, Markaya Labbai Street, Harbour Dn. (288)

†Upadrasta, Venkata Krishnayya, B.A., LL.B., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Madras Sales-Tax Appellate Tribunal, 49, First Main Road, Gandhinagar, Adyar. (255)

Vaidyanathan, G., A. (1-7-49), with R. G. N. Price & Co., 202, Mount Road. (1100)

Vaithisvaran & Co., 2/105, Armenian Street.

Veeraraghavan, N. N., A. (1-7-49), F. (16-8-49), P. S. Subramania Iyer & Co., 30, Lingha Chetty Street. (682)

Venkatachalam Aiyer (K.) & Co., 310-11, Linghi Chetty Street.

†Venkataraman, M., B.Sc., A. (1-7-49), with Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352. (1009)

Venkataraman, M. S., B.A., A. (1-7-49), with Aiyer & Co., 183, Mount Road. (1506)

Venkataraman, R., A. (16-11-50), with Sundram & Srinivasan, 161, Mount Road. (1899)

†Venkataraman, S., A. (21-9-49), 42, Pelathope, Mylapore. (1598)

Venkataraman, Subbuswamy, B.Sc., G.D.A., A. (1-7-49), F. (1-6-50), Suri & Co., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354. (900)

Venkataraman, Vedam, A. (1-7-49), 5/6, Luz Church Road, Mylapore. (1490)

†Venkataraman, Viswanatha, A. (18-8-50), C/o The Crompton Engineering Co. (Madras) Ltd., P.B. No. 200, Second Line Beach. (1827)

venkatasubbiah Naidu, Kondrou, G.D.A., A. (1-7-49), F. (16-8-49), 10, Mount Road. (258)

Venkatesan, Ramanathan, B.A., G.D.A., A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352. (351)

venkatram (S.) & Co., 313, Linghi Chetty Street, G.T. Victor David, K. J., B.Com., A. (23-3-50), 2, Sullivan's Garden, Mylapore. (1682)

†Vijaya Raghavan, P. B., M.A., A. (21-1-50), 33, Buagirachi Ammal Street, Thyagarayanagar. (1648)

Visvanathan, E. D., B.A., G.D.A., A. (1-7-49), F. (16-8-49), M. K. Dandekar & Co., No. 16, Moore Street, Second Line Beach. (554)

Visvanathan, Thiruvarambur Subramania, G.D.A., A. (1-7-49), 3, Renganathan Street, Thyagarayanagar. (112)

Viswanathan (S.) 378, Esplanade.

Viswanathan, Sellakrishna, G.D.A., A. (1-7-49), F. (16-8-49), S. Viswanathan, 378, Esplanade. (185)

Viswasaratnam, Major Kola, B.A., A. (1-7-49), F. (16-8-49), 2, Sullivan's Garden, Mylapore. (652)

Vyas Ratilal P., A. (1-7-49), No. 16, Moore Street, G.T. (1284)

†Wonfor, Herbert Ison, A. (1-7-49), C/o Parry & Co. Ltd., Post Box No. 12. (249)

†Yousuf, Sheik Mohammed, B.Sc., A. (1-7-49), 9/22-A, Broadway. (1123)

MANDYA (Mysore)

†Muthuswamy, Krishnaswamy Iyer, G.D.A., A. (1-7-49), Accountant, The Mysore Sugar Company Ltd. (236)

MANGALORE

†Basri, K. Nagappa, B.A., A. (1-7-49), General Manager & Secretary, The Karnataka Bank Ltd., P.B. No. 113. (1167)

Hegde, Palli Mahabala, G.D.A., A. (1-7-49), F. (16-8-49), Kodialbail. (46)

Herbert, Dicksy Saret, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd. (1184)

Krishna Rau, Mundkur Srinivas, A. (1-7-49), F. (16-8-49), Kodialbail Church Road. (890)

Nayak, Ullal Varadaraja, B.A., A. (26-9-49), Car Street. (1608)

Ranganathan, Sambasiva, B.A., G.D.A., A. (1-7-49), F. (26-1-50), Post Box No. 17, Kodialbail. (262)

Rao, Adige Umanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Canara High School Road, Kodialbail Post. (353)

Rao, P. Gopal Krishna, B.Sc., A. (26-9-49), Pangal House, Kodialbail Post. (1607)

Shantharam Rao, Badage, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Nandigudda Road. (338)

Shetty, Kandavar Thimmappa, B.A., A. (1-7-49), Mahatma Gandhi Road, Kodialbail. (1331)

Shetty, V. Monappa, B.A., A. (1-7-49), Laxmi Mahal Maldan, Cross Road. (1456)

Verghese (C. P.) & Co., Falmir Road.

Verghese, Cheruvathoor Poullose, M.A., B.L., A. (1-7-49), F. (18-7-50), C. P. Verghese & Co., Falmir Road. (990)

MASULIPATAM

Eswar (B. V.) & Co.

Raju (P. V. S.) & Co.

Subba Raju, Pasupaity Venkata, G.D.A., A. (1-7-49), F. (16-8-49), P. V. S. Raju & Co. (734)



**Venkateswarlu, Bhagavathula, G.D.A., A. (1-7-49), F. (16-8-49), B. V. Eswar & Co. (618)**

**MAYURAM (Tanjore Dt.)**

Ayyar, M. R. Balasubrahmanya, A. (1-7-49), 12, Vellalar Sannadhi Street. (1563)

**MYSORE**

Ananthapadmanabharao, H. N., A. (22-6-51), Door No. 382, A. Ramanna Street, Near Jagmohan Palace. (2028)

**NAGAPATTINAM**

**Chari & Co., No. 28, Yadhava Street.**

**NANDED (Hyderabad)**

Krishnan, A. S., G.D.A., A. (1-5-50), F. (1-6-51), with **B. H. Patel & Co., Station Road. (1708)**

**Patel (B. H.) & Co., Station Road.**

**NANDYAL**

Subrahmanyam, Kasturi, B.Com., A. (14-12-51), 261/1, Main Road. (2119)

**NELLORE**

Ramachandriah, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), 55/A, Trunk Road. (423)

Ramanayya, Duggisetty Venkata, B.A., A. (7-11-51), W-5/300 (Upstairs), Srinagarajapuram Road. (2106)

**NIZAMABAD (Hyderabad)**

†Krishnaswamy, P., M.A., A. (1-7-49), with **B. Purushottam & Co., Vasavi Bhavan, Devi Road. (894)**

**Purushottam (B.) & Co., "Vasavi Bhavan", Devi Road.**

**OOTACAMUND**

Ayyar, K. N. Balakrishna, B.A., L.T., A. (4-7-50), Jumma Masjid Buildings. (1776)

Sundaram, Ramamurti Halasya, M.A., A. (1-7-49), Claymont Cottage. (1227)

**OTTAPALAM**

Kumaran, Kelath, B.A., A. (16-2-52), Mayancote Kelath House. (2168)

**PALAI (Travancore)**

Srinivasa Iyer, Sankaranarayana, M.A., A. (13-3-51), (1971)

**PALGHAT**

Ramachandra Iyer, G. S., G.D.A., A. (1-7-49), F. (16-8-49), Kalapathi P.O. (306)

Seshadri, Mathur Sankaravayar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Mattur. (100)

Sivaramakrishnan, Chathapuram Subramania, G.D.A., A. (1-7-49), F. (16-8-49), Old Kalpathy. (134)

†Thampan, Kuthiravattath Kuttanumi, G.D.A., A. (1-7-49), F. (16-8-49), Vettalakulam Road. (157)

**PERUMBAVOOR (Via Alwaye)**

†Ramanujan, C. S., B.A., A. (28-3-51), Accountant, Vanjinad Match & Industries Ltd., Mudichal. (1977)

**POLLACHI (Coimbatore Dt.)**

Ramachandran S., A. (1-7-49), 14, Bhavanl Shankar Rao Street. (589)

**PRODDATUR (Cuddapah Dt.)**

Narasimha Rao, Narkadamilly Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), **B. Purushottam & Co., Anjaneyaswami Temple Street. (556)**

**Purushottam (B.) & Co., Anjaneyaswami Temple Street.**

**PUDUKOTTAI**

**Chari & Co., "Balachandra", 3, Arantangi Road.**

Jayaraman, Ramchandra, B.Com., A. (1-7-49), F. (13-8-51), **Chari & Co., "Balachandra", 3, Arantangi Road. (649)**

Kesavan, A., A. (14-8-51), 28, Marthandapuram. (2051)

Santhanam, T. M., B.A., A. (16-10-50), **S. Sundaresan & Co., 3120 East Second Street. (1885)**

**Sundaresan (S.) & Co., 3120, East Second Street.**

Sundaresan, S., B.A., A. (31-8-49), **S. Sundaresan & Co., 3120, East Second Street. (1589)**

Varadachari, A., B.A., A. (24-1-51), **Chari & Co., "Balachandra", 3, Arantangi Road. (1943)**

**QUILON**

Tharlen, Jacob, A. (19-6-51), Pattathanam. (2024)

Vaidyanath Iyer, T. S., A. (15-3-51), Sultana Buildings, Bazar Road. (1972)

**RAICHUR**

**Subramania Iyer (P. S.) & Co., Mukaram Ganj.**

**RAJAMAHENDRAVARAM**

Kameswara Rao, Dronamraju, B.A., G.D.A., A. (1-7-49), F. (13-10-59), Gopalaswamy Temple Street. (103)

†Mukhalingeswara Rao, K. S. V., B.Com. (Hons.), B.L., A. (1-7-49), C/o Indian Leaf Tobacco Development Co., Ltd. (1115)

Ramachandra Rao, Kuchimanchi, G.D.A., A. (1-7-49), F. (16-8-49), Innispet. (387)

**Rao & Co., "Sitampeta".**

**Sarma & Co., Aryapuram.**

Sarma, Viswanadham Bhascara Rama, G.D.A., A. (1-7-49), F. (16-8-49), **Sarma & Co., Aryapuram. (98)**

Sastry, Viswanadham Venkata Srinivasa, B.Com., A. (21-6-51), C/o Shri V. B. R. Sarma, Aryapuram. (2026)

Venkatrao, Ponangi, G.D.A., A. (1-7-49), F. (16-8-49), **Rao & Co., Sitampeta. (906)**

**RAJAPALAYAM**

Arjunan, K. A., B.A., A. (22-3-52), Palayapalayam. (2181)

Sankaran R., B.Com., A. (1-7-49), **Shankar & Rajagopal, Mill Road. (1302)**

**Shankar & Rajagopal, Mill Road.**

**SALEM**

Doraiswamy, A. R., G.D.A., A. (1-7-49), F. (16-8-49). **A. R. Doraiswamy Sarangapani & Co., Main Road, Shevapet. (505)**

**Doraiswamy (A. R.) Sarangapani & Co., Main Road, Shevapet.**

Kesavan, S. V., B.A., A. (1-7-49), Bungalow, Pension Police Lines. (1439)

Natarajan, P., A. (1-7-49), F. (16-8-49), 1st Agraharam. (670)

Ramaswami, R., B.A., A. (1-7-49), 128/1188, Cherry Road. (1077)

Sankaran, G., G.D.A., A. (1-7-49), F. (16-8-49), 22, Swarnambigai Agraharam. (305)

Sarangapani, K. R., B.A., A. (20-2-51), 2nd Main Road, Sahadevapuram. (1958)

Soundararajan, Vengal Varadaraja Aivangar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Nilayam", North Maravaneri Extension. (483)

Srinivasa Iyer, Kuppuswami, G.D.A., A. (1-7-49), 30, Swarnambigal Street, (Mettu Street). (208)

**Subramaniam & Co., 29, Mettu Srinivasa Street.**

Subramanyan, N. V., B.A., G.D.A., A. (1-7-49), F. (13-10-49), **N. V. Subramaniam & Co., 29, Mettu Srinivasa Street. (623)**

Viswanathan, V., A. (1-7-49), No. 2, Sivaswamy Street. (1408)

**SECUNDERABAD (Dn.)**

**Anandam (M.) & Co., 29, Hyderbasti.**

Anandam, Mamidipudi, B.A., A. (1-7-49), F. (1-12-50), **M. Anandam & Co., 29, Hyderbasti. (858)**

**Brahmayya & Co., 151, Kingsway.**

Chandrasekharan, Kaduhanoor Kumaraswamy, B.Com., A. (1-7-49), F. (11-11-49), **Sekhar & Co., 6827, Market Street. (937)**

†Ganapathi, Krishnier, A. (17-5-50), 95, Pereira Building, Oxford Street. (1728)

†Gurpal Singh, A.S.A.A., A. (1-7-49), Assistant Controller of Defence Accounts, Office of the Controller of Defence Accounts. (24)

Jagannath, Curpoor Varadachari, G.D.A., A. (27-1-51), with **P. Ramachandra Rao & Co., Kingsway (1944)**

**Madhava Rao (V. K.) & Co., 6540/D, Market Street.**

Madhava Rao, Velore Kista Rao, A. (1-7-49), F. (26-10-50), **V. K. Madhava Rao & Co., No. 6540/D, Konary Blocks, Market Street. (1015)**

**Mahalingam & Co., 'Jai Mahal', 20, St. John's Road.**

Mahalingam, Vaidyanatha, G.D.A., A. (1-7-49), **Mahalingam & Co., 'Jai Mahal', 20, St. John's Road. (315)**

†Maloor, Rama Krishna, G.D.A., A.S.A.A., A. (1-7-49), 260, Marredpally. (329)

Muthuswamy, Narayanaswami Aiyar, B.A., A. (1-7-49), F. (20-11-50), **N. M. Swamy & Co., No. 328, Barimpatalam. (868)**

Narasimhan, Appukkudal Venkatasubblar, B.A., A. (1-7-49), F. (11-11-49), **P. S. Subramania Iyer & Co., 51, James Street. (551)**

**Nataraja Iyer & Co., Bansilal Pet, Kingsway.**

**Pampa Rao (R. N.) & Co., 139, Kingsway.**

Parakh, Jehangir Shapurji, B.A., A. (8-9-50), Chief Accountant, Deccan Airways Ltd., Begumpet Air Port. (1866)

**Ramachandra Rao (P.) & Co., Kingsway.**

Ramachandra Rao, Pottury, B.A., G.D.A., A. (1-7-49); F. (16-8-49), **P. Ramachandra Rao & Co., Kingsway.** (439)

Ramanujan, N., A. (1-7-49), No. 24, Jeera. (655)

†Satyanarayana, Garimella, B.A., A. (16-2-52), with **Suri & Co., Kingsway.** (2163)

**Sekhar & Co., 6827, Market Street.**

**Subramania Iyer (P.S.) & Co., 51, James Street.**

**Suri & Co., Krishna Mansions, Kingsway.**

**Swamy (N. M.) & Co., 238, Barimpatalam.**

Sam Singh, N., A. (21-6-51). (2025)

#### SRIRANGAM.

Srinivasan, Udamalpet Hanumantharao, B.A., A. (1-7-49), 44, S. R. Extension. (605)

#### TADEPALLI (Guntur Dt.)

†Whatmore, Alfred Horace, A. (1-7-49), C/o The Andhra Provincial Potteries Ltd. (1016)

#### TAMBARAM

†Phillippos, A., B.A., Squadron Leader, A. (1-7-49), Senior Accounts Officer, No. 2, G.T.S., I.A.F. Stn. (1548)

#### TANJORE

Rajamany, Muthusamy, G.D.A., A. (1-7-49), F. (16-8-49), Balalayam, Sivajinagar. (88)

Venkataraman, R., A. (25-11-50), 1790, West Main Street. (1907)

Visvanathan, P., B.A., A. (1-7-49), "Vasanthamandhiram", 153/2, North Main Street. (1348)

#### TANUKU (West Godavari Dt.)

Bhaskara Rao, Tadinada, B.A., A. (1-7-49). (973)

#### TATTAMANGALAM (S. Malabar)

Panikkar, Rakkanath Achutha, G.D.A., A. (1-7-49), F. (12-3-50), Rakkanath House. (290)

#### TINNEVELI

Dakshnamurthi, K. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 56, Kallasapuram. (764)

Dharamasankaran, R., G.D.A., A. (1-7-49), F. (16-8-49), 31, Perumal Sannadhi Street. (408)

**Ramchandran (P. V.) & Co., "Sankaranilayam," Sripuram**

Ramchandran, P. V., A. (1-7-49), F. (16-8-49), **P. V. Ramchandran & Co., "Sankaranilvan," Sripuram** (742)

†Sundaram, V. M., B.Com., A. (20-9-51), 20, Peruma North Car Street, Veeraraghavapuram. (2079)

#### TIRUCHIRAPALLI

Balasubrahmanyan, K. M., B.A., A. (11-2-52), 108 Andar Street, Teppakulam P.O. (2135)

Balasubramanian, G., A. (1-7-49), F. (16-8-49) Kalyanapuram, Tennur. (541)

†Balasubramanyan, V., B.A., A. (1-7-49), 114, Andar Street, Teppakulam. (674)

Ganesan, A., B.A., A. (1-7-49), F. (13-10-49), 2, Lakshmiapuram, Tennur. (931)

†Ganesan, L. G., B.Sc., A. (1-7-49), 3, Gopalapuram, Tennur. (1226)

**Krishnaswami & Jagannathan (M. S.), Tennore High Road.**

Krishnaswami, N., B.A. (Hons.), A. (1-7-49), with **M. S. Krishnaswami & Jagannathan,** 25, Tennore High Road. (1291)

Narayanasamy, Krishnasamy, G.D.A., A. (1-7-49), F. (13-10-49), 32, Kiledar Street, P.O. Teppakulam. (91)

Narayanaswamy, Angarai Viswanatha, A. (1-7-49), 69, Andar Street. (1218)

Natarajan, V., B.A., G.D.A., A. (23-12-49), 79, Singharathope Street. (1640)

Ramlah, Harihara Iyer, B.A., A. (1-7-49), No. 61, Chandrasekarapuram, Worlur. (1079)

Rengaswami, Melappalavam Sudarsan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan,** Tennore High Road. (181)

**Sambiah (K. S.) & Co., 26, Warner Road, Cantonment.**

Sambiah, Kannappadv Sitharama, G.D.A., A. (1-7-49), F. (16-8-49), **K. S. Sambiah & Co., 26, Warner Road, Cantonment.** (308)

Venkataraman, M. R., A. (1-7-49), 88, Andar Street, Teppakulam Post. (1234)

#### TIRUPPAPULIYUR (S. Arcot Dt.)

Krishnamoorthy, S., A. (27-3-50), 4, Sadasiva Reddy Choultry Street. (1691)

**Natesan (G.) & Co., 82, Car Street**

#### TIRUPPATUR (N. Arcot Dt.)

Srinivasachar, B. R., M.A., A. (1-7-49), 15, Cutcherry Road. (1193)

#### TIRUPUR

**Ganapati (U.R.) & Co., Kongu Nagar**

Seshadri, Parthasarathy, B.Com., A. (8-6-50), Kumaran Road. (1763)

#### TIRUVARUR (Tanjore Dt.)

Muthukumaraswami, T., G.D.A., A. (1-7-49), F. (16-8-50), **Swami & Vasam, Vijayapuram Post.** (538)

**Raman & Sarma, 30, Durgalaya Road.**

**Swami & Vasam, Vijayapuram.**

Venkataraman, K., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Raman & Sarma, 30, Durgalaya Road. (433)

#### TRAVANCORE

†Mathew, Polachirakal Cunjuninan, B.Sc., A. (22-10-51), Pollichirakal House, Mavelikara. (2094)

#### TRICHUR

Iyer, P. V. Seshadri, A. (27-11-51), Machingal Lane. (2115)

Varma, Kerala, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Varma & Varma, 8/25, Rice Bazar Road.** (367)

**Varma & Varma, 8/25, Rice Bazar Road**

†Varughese, P. O., B.A., A. (1-7-49), Additional Income-tax Officer, Trichur Circle (1205)

#### TRIVANDRUM

Aiyer, K. Venkatachalam, B.A., A. (24-1-51), **K. Venkatachalam Aiyer & Co., Sri Niketan, Chettikulangara.** (1942)

†Ganapathy, Nilakanta Iyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 1st Additional Income-tax Officer. (296)

†Potl, M. Venkitachalam, B.A., B.L., A. (28-5-51), Authorised Official & Income-tax Officer on Special Duty, Trivandrum Circle, Trivandrum. (2004)

Sivasankaran, C., B.A., A. (22-8-51), with **K. Venkatachalam Aiyer & Co., Sriniketan, Chettikulangara, Post Box No. 12.** (2064)

**Suri & Co., Main Road.**

**Venkatachalam Aiyer (K.) & Co., Sriniketan, Chettikulangara.**

Venkatram, Chittur Krishna Iyer, G.D.A., A. (1-7-49), F. (16-8-51), T/C870, Thamman Street, Fort. (914)

#### TUTICORIN

Ramasubramanian, V., B.Sc., A. (1-7-49), with **P. S. Subramania Iyer & Co., 61-A, South Raja Street** (1435)

**Subramania Iyer (P. S.) & Co., 61-A, South Raja Street.**

**Sundram & Srinivasan, 99-B, East Car Street**

Thomas, Sathianathan Gell, A. (1-7-49), F. (8-12-51), 52-C, South Raja Street. (1014)

#### VELLORE

Krishnamachariar, T., A. (1-7-49), C/o Saswathi Nithi Limited. (1316)

**Narasimhan (K. V.) & Co., Pentland Hospital Road**

Narasimhan, Kasturi Varadachari, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **K. V. Narasimhan & Co., Pentland Hospital Road.** (409)

Ramanujam, Komandur, B.A., A. (25-7-50), with **K. V. Narasimhan & Co., Pentland Hospital Road.** (1811)

Ramaswamy, Venkatachala, B.A., G.D.A., A. (1-7-49), F. (10-8-49), 28, Nainappa Mudaly Street. (386)

#### VERAPOLY

Thallath, Paul, B.Com., A. (14-11-51), Puthenpaly. (2107)

#### VIJAYAWADA

**Brahmayya & Co.**

Das, T. Venkata, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Satyanarayanapuram. (559)

†Ramamurti, Swaminimali Kalvana, B.Com., A. (1-7-49), Chief Accountant, Andhra Power System, Government Electricity Department. (1111)

†Ramanuja Rao, Ganginedy Venkata, B.A., A. (1-7-49), F. (11-12-50), with **Brahmayya & Co.** (656)

Suryanarayana Rao, Upadrasta, G.D.A., A. (1-7-49), F. (22-1-50), Upadrasta Bros., Park Road (634)

Upadrasta Bros., Park Road.

#### VIRUDHUNAGAR

†Venkatachari, Vankipuram Narasimhachari, A. (2-1-52), No. 15, Ramamoorthi Road. (2121)

#### VIZAGAPATAM

Brahmayya & Co., Poorna Theatre Buildings.

Prasada Rao, Cheruvu, G.D.A., A. (1-7-49), F. (16-8-49), Maharani Peta. (243)

Rao, Kota Virabhadra, B.Com., A. (1-7-49), with Brahmayya & Co., Poorna Theatre Buildings. (1339)

Sarma, N. Bhagwan, A. (1-7-49), F. (16-8-49), 7, Wells. (1566)

†Seshagiri Rao, Avasaraia, M.A., F.S.A.A., A. (1-7-49), Chief Accountant, Hindustan Shipyards Ltd., Gandhigram (985)

#### VIZIANAGRAM

Rao, Yarramalli Virabhadra, B.Com., A. (1-7-49) Rowe & Pal, Kotha Agraharam. (1496)

Rowe & Pal, Kotha Agraharam.

#### WARANGAL (Hyderabad)

Ramachandra Rao (P.) & Co. Mukaramiahi Road.

### REGION III

#### THE STATES OF WEST BENGAL, ASSAM, ORISSA, MANIPUR AND TRIPURA

##### ALIMBAZAR (24 Parganas)

†Gai Gushitas, Hormasji, G.D.A., A. (1-7-49), C/o Western India Match Co., Ltd. (318)

##### AURANGABAD (Dist. Murshidabad)

†Datta Manoranjan B.Sc., A. (1-7-49) Chief Accountant, M. B. M. Co., Ltd. (1544)

##### BALLY (Dist. Howrah)

Chatterjee, N. C., A. (1-7-49), F. (16-8-49), 27, Sarkhola Lane. (1573)

Gangopadhyay Narayan Chandra B.Com., A. (27-2-50) N. C. Ganguli & Co. 121 Dawnagazi Road (1690)

Ganguli (N. C.) & Co., 121 Dawnagazi Road

##### BIJDRAKALI (Dist. Hooghly)

†Acharya Satya Kumar B.Sc., B.Com., A. (8-10-50) C/o Sri M. K. Acharya 37 Dwariunle Road (1977)

##### BEHRAMPUR (Ganjam Dt)

Anantham & Co., Main Road

Parthasarathi, Parankusam G.D.A., A. (1-7-49) F. (16-8-49), Main Road. (320)

Rowe & Pal, Lake View.

Swamy Sreenada Anantha Padmanabha, G.D.A., A. (11-4-50), Anantham & Co., Main Road (1695)

Venugopal N. V., A. (1-7-49), F. (16-8-49), Rowe & Pal, Lake View. (26)

##### BURNPUR

†Magotra, Navin Chandra, A.S.A.A., A. (17-11-51) C/o Indian Iron & Steel Co., Ltd., Hirapur Works (2100)

##### CALCUTTA

Acharya, Gaiendra Prasad, B.Sc., G.D.A., A. (1-7-49), F. (12-3-50), 121 Chitta Ranjan Avenue (837)

Afzal Banerjee & Co., 1/1, Vansittart Row.

†Afzal, Sved, Ahmed, F.S.A.A., A. (1-7-49), Afzal Banerjee & Co., 1/1, Vansittart Row. (446)

†Alvar, Gangadharatvar Venkatachala, G.D.A., A. (1-7-49) 24-A Ishwar Ganguly Street Kallighat (399)

Alvar (R. V.) & Co., 8/2, Hastings Street, 2nd Floor, Room Nos 5 & 6

Alvar, Ramakrishna Venkatarama, B.A., G.D.A., A. (1-7-49) F. (16-8-49) R. V. Alvar & Co. 8/2, Hastings Street 2nd Floor, Room Nos 5 & 6. (586)

†Ananthakrishnan, L. N. B.Sc., A. (1-7-49), 209-A Lansdowne Road Extn., Rashbehari Avenue. (1001)

†Arratoon Alfred Ernest, A. (1-7-49), with Lovelock & Lewes, 4 Lyons Range (1032)

†Arthur Robert Scott, A. (1-7-49), F. (16-8-49), with Lovelock & Lewes, 4, Lyons Range (311)

Avvar, A. Ramaswamy, B.A., G.D.A., A. (1-7-49) 10-A Deshpande Park West, Uma Pharmacy Buildings Kallighat P.O. (479)

†Avvar, P. R. Neelakanta, B.Sc., A. (1-7-49), D-6/3, Canal Road (1074)

Bacaria Lakshman Prasad B.Com., A. (18-8-51), 1-B Old Post Office Street. (2052)

Bagchi, Hironmoy, B.Sc., A. (1-7-49), F. (16-8-49), Roy & Bagchi, 8/2, Hastings Street. (804)

Bagrodia & Co., 33, Netaji Subhas Road.

Bagrodia, Vishwanath, B.Com., A. (21-3-50), Bagrodia & Co., 33, Netaji Subhas Road. (1673)

Bandyopadhyay, Radharaman, B.Com., A. (1-7-49), F. (11-12-50), P-5, Canning Street. (855)

Bandyopadhyay, Kaliprasanna, M.A., G.D.A., A. (1-7-49) F. (16-8-49), Rasu Banerjee & Co., 8/2, Hastings Street, Third Floor. (293)

Bandyopadhyay, Kanu Gopal, B.Com., A. (1-7-49), F. (25-5-51), K. G. Banerji & Co., 1/2, Rash Bagan Lane, P.O. Bellaghata. (1034)

†Banerjee, Aft Kumar, B.Sc., B. Com., A. (1-7-49), F. (16-8-49), 74, Bag Bazar Street. (871)

Banerjee, Roy Chondbury & Co., 10, Old Post Office Street

Banerjee (S. N.) & Co., 10, Old Post Office Street.

Banerjee, Sachindra Nath, M.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. N. Banerjee & Co., 10, Old Post Office Street. (12)

Banerjee, Aft Kumar B.Com., A. (1-7-49), D. P. Chatterjee & Co., 10, Old Post Office Street. (1154)

†Banerjee, Ananda Gopal, M.A., B.Com., A. (12-7-50) C/o National Bank of India Ltd., 19, Netaji Subhas Road. (1797)

Banerjee (D. N.) & Co., 42 Chowringhee Road

Banerjee, Dharendra Nath, F.S.A.A., A. (1-7-49), F. (16-8-49), D. N. Banerjee & Co., 42, Chowringhee Road (417)

Banerjee, Dilip Kumar B.Com., A. (8-12-50), S. N. Banerjee & Co., 10, Old Post Office Street (1915)

Banerjee (J. N.) & Co., 1/1 Vansittart Row.

Banerjee, Narendra Nath B.Com., A. (1-7-49) F. (12-1-52), J. N. Banerjee & Co., 1/1, Vansittart Row. (1113)

Banerjee (K. M.) & Co., 34 Ghose Lane

Banerjee, Kishori Mohan, A. (26-5-50), K. M. Banerjee & Co., 34, Ghose Lane (1743)

Banerjee, Nripendra Nath B.Com., A. (15-5-50) 1-B, Old Post Office Street Ground Floor, Room No. 1. (1716).

Banerjee, Pravat Chandra, A. (13-1-51), 52-A, Hazra Road, Ballygunge. (1037)

Banerjee, Tarun Kumar B.Com., A. (16-2-52), 49, Raja Pasanta Roy Road (2156)

Banerji (H.) & Co., 9/16 Russa Road Kallighat

Banerji, H., A. (1-7-49) F. (16-8-49) H. Banerji & Co., 9/16, Russa Road Kallighat (1568)

Banerji (K. G.) & Co., 1/2, Rash Bagan Lane, P.O. Bellaghata.

Banerji (S. C.) & Co., 21-A, Canning Street

Banerji, Sudhendra Chandra, B.A., A. (10-5-50), S. C. Banerji & Co., 21-A Canning Street (1710)

†Bank, Amarendra Kishore B.Com., A. (8-1-50), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road (1651)

†Bardhan, Pares Chandra B.Com., G.D.A., A. (1-7-49), Commercial Tax Officer, 28-B, Pollock House, Pollock Street. (571)

Basu (A.) & Co., 8/2, Hastings Street.

†Basu, Aft Kumar, B.Sc., B.Com., A. (16-2-52), 20-B Nalin Sarcar Street. (2158)

Basu, Amulva Chandra B.Com., B.J., G.D.A., A. (1-7-49), F. (16-8-49), A. Basu & Co., 8/2, Hastings Street (312)

Basu (A. L.) & Co., 9-B, Kirti Mitra Lane

Basu, Ananda Lal, M.A., B.Com., A. (27-9-51), A. L. Basu & Co., 9-B, Kirti Mitra Lane. (2083)

Basu, Arun Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 44 Vidyasagar Street. (786)

Basu, Arun Kumar B.Com., A. (7-3-51) G. Basu & Co., 6, Hastings Street. (1967)

Basu Banerjee & Co., 8/2, Hastings Street, 3rd Floor.

†Basu Bhupendra Nath, B.A., A.S.A.A., A. (1-7-49), C/o Cillanders Arbuthnot & Co., Ltd., 3, Netaji Subhas Road (1398)

Basu (D.) & Co., 10, Old Post Office Street

Basu, Debabrata, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), D. Basu & Co., 10, Old Post Office Street. (567)

Basu, Dulal Nandan, B.Com., B.L., A. (1-7-49), Hotel Cecil, 52/1/1, College Street. (1176)

Basu (G.) & Co., 6, Hastings Street.

Basu, Gurugobinda, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), G. Basu & Co., 6, Hastings Street. (2)

†Basu, Jagdish Chandra, B.A., A. (1-7-49), F. (13-2-51), C/o The Imperial Tobacco Co of India Ltd., 37, Chowringhee. (878)

Basu, Manindranath, B.Sc., G.D.A., A. (1-7-49), with S. R. Batlibol & Co., 1-B, Old Post Office Street. (355)

†Basu, Niraj Kumar, B.Com., A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings. (561)

Basu (P.) & Co., 137, Canning Street.

Basu, Panchanan, B.Com., G.D.A., A. (1-7-49), F. (15-7-51), P. Basu & Co., 137, Canning Street. (430)

†Basu, Prabhulla Chandra, A.S.A.A., A. (1-7-49), 11, Raja Basanta Roy Road, Kalighat. (1418).

Basu (P. K.) & Co., 3, Mangoe Lane.

Basu (P. K.) & Co., 153/1, Radhabazar Street

Basu, Prasanta Kumar, B.Com., A. (4-12-50) P. K. Basu & Co., 153/1, Radhabazar Street. (1913)

†Basu, Prashanta Kumar, M.Sc., A.S.A.A., A. (12-10-50), Assistant Accountant, Burmah-Shell Oil Storage & Distributing Co., of India Ltd., Hong Kong House, Dalhousie Square. (1882)

Basu, Prodyot Kumar, B.Sc., A.S.A.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range. (515)

Basu, Probodh Chandra, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Basu Banerjee & Co., 8/2, Hastings Street, Second Floor. (138)

Basu (R. M.) & Co., 22, Canning Street

Basu, Ramani Mohan, B.Com., A. (17-4-50), R. M. Basu & Co., 22, Canning Street. (1697)

†Basu Rathindra Nath, G.D.A., A. (1-7-49) Jadavpur Colony, P.O. Jadavpur College. (1448)

Basu (S.) & Co., 10, Old Post Office Street

Basu (S. K.) & Co., Temple Chambers, 6, Old Post Office Street

Basu Samarendra Kumar, B.Sc., A. (1-7-49), F. (5-10-50), S. Basu & Co., 10, Old Post Office Street. (403)

Basu Samir Kumar, A.S.A.A., A. (26-10-51), with Lovelock & Lewes, 4, Lyons Range. (2096)

†Basu, Samarendra Nath, B.Com., A. (11-8-50), 238-B, Lower Circular Road. (1819)

†Basu, Satvendra Kumar, B.A., A. (1-7-49), 5/1, Garcha First Lane, Ballygunge. (1191)

Basu, Sisir Kumar, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), S. K. Basu & Co., Temple Chambers, 6, Old Post Office Street. (391)

Basu Mallik & Mukherjee, No. 1, British Indian Street.

Basu Mallik Sambhu Nath, B.A., A. (1-7-49), F. (10-12-49) Basu Mallik & Mukherjee, No. 1 British Indian Street. (958)

Batlibol, Purohit & Darbari, 8, Old Post Office Street.

Batlibol (S. R.) & Co., 1-B, Old Post Office Street

Bhaduri (H. N.), Temple Chambers, 6, Old Post Office Street.

Bhaduri Hirendra Nath, B.Sc., A. (10-4-51), H. N. Bhaduri, Temple Chambers, 6, Old Post Office Street. (1882)

Bhansali Budh Rai, B.Com., B.L., A. (1-7-49), 55-D, Canning Street. (1438)

†Bhargava, Kailash Prasad, A. (1-7-49), C/o International Combustion (India) Ltd., 101, Park Street. (1407)

†Bhatt, Devshanker Nagji, G.D.A., A. (1-7-49), C/o Associated Industrial Development Co., Ltd., 67, Stephen House, 4 Dalhousie Square East. (637)

Bhattachariva (S. K.) & Co., 7, Old Post Office Street, Opp. High Court, Ground Floor.

Bhattachariva, Sudhir Kumar, A. (1-7-49), F. (11-9-50), S. K. Bhattachariva & Co., 7, Old Post Office Street, Ground Floor, Opp. High Court. (997)

Bhattacharjee (H.) & Co., 5, Clive Ghat Street, 1st Floor.

Bhattacharjee Hrishikesh, B.Sc., G.D.A., A. (1-7-49), F. (16-11-51), H. Bhattacharjee & Co., 5, Clive Ghat Street, 1st Floor. (954)

†Bhattacharya, Nitish Chandra, B.Com., A. (12-12-49), 39-A, Ramkamal Street, Kidderpore. (1627)

Bhattacharya (S. P.) & Co., Ananda Bhavan, 6, Mission Row.

Bhattacharya, Sasthipada, B.Com., A. (1-7-49), S. P. Bhattacharya & Co., "Ananda Bhavan", 6, Mission Row. (1402)

†Bhattacharyya, Ajit Kumar, B.A., G.D.A., A. (1-7-49), 18, Ramananda Chatterjee Street, Western Block, P.O. Amherst Street. (1357)

Bhattacharyya, Girija Kumar, B.A., G.D.A., A. (1-7-49), F. (23-1-51), 51-B, Kailash Bose Street. (738)

Bhattacharyya, Narayan Chandra, B.Com., A. (26-11-49), 71-A, Gokul Boral Street. (1624)

Bhattacharyya, Ram Kishore, B.Com., A. (1-7-49), Ray & Bhattacharya, 8, Old Post Office Street. (1244)

Bhaumik (K.) & Co., 10, Hastings Street.

Bhaumik, Kanu Pada, B.Com., A. (22-4-50), K. Bhowmik & Co., 10, Hastings Street. (1703)

†Biswas, Anil Kumar, B.Com., A. (20-8-51), C/o Turner Morrison & Co. Ltd. (2059)

Biswas, Mrinal Kumar, M.A., B.Com., A. (1-7-49), 4, Tarak Dutt Road, P.O. Ballygunge. (1003)

Biswas (S. K.) & Co., 5, Hastings Street.

Biswas, Sudhir Kumar, B.A., A. (1-7-49), F. (16-8-49), S. K. Biswas & Co., 5, Hastings Street. (731)

†Bookless, Archibald John, A. (1-7-49), C/o Tractors (India) Ltd., Victoria House, Post Box No. 323. (1514)

†Borkar, Bhaskar Pandurang, A. (24-6-50), Accountant, Braithwaite & Co. (India), Ltd., Hide Road, Kidderpore. (1768)

Bose, Amarendra Nath, B.Sc., A. (24-6-50), C/o Scott & Pick Stock Ltd., 2, Clive Ghat Street. (1767)

Bose (K. C.) & Co., Narayan, 27/29, Brabourne Road.

Bose, Kiron Chandra, G.D.A., A. (1-7-49), K. C. Bose & Co., Narayan, 27/29, Brabourne Road. (1289)

†Bose, Probodh Kumar, B.Com., A. (1-7-49), 2, Creek Row. (801)

Bose (R. B.) & Co., 9, Hastings Street.

Bose, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., A. (1-7-49), F. (16-8-49), R. B. Bose & Co., 9, Hastings Street. (803)

Bose, Satya Preo, B.Com., LL.B., A.S.A.A., A. (1-7-49), 2, Prince Bakhtiar Shah Road, Tollygunge P.O. (1474)

†Bose, Sauransu, B.A. (Lond.), A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road. (572)

†Brown John Douglas Keith, A. (1-7-49), 4, Clive Row. (880)

Brown, Robert Adam, A. (1-7-49), F. (16-8-49), Lovelock & Lewes, 4, Lyons Range. (882)

†Chattanya, Yedavali Sri Krishna, A.S.A.A., A. (1-7-49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road. (1511)

Chakrabarti, Benikantha, B.Sc., A. (12-2-52) with J. C. Chakravarti & Co., 14, Pollock Street. (2137)

Chakrabarti, Gopal Chandra, B.Sc., B.Com., A. (9-10-50), 8/2, Hastings Street, 3rd Floor. (1878)

†Chakrabarti, Privamohan, M.A., A. (1-7-49), 23-A, School Row, Bhowanipore. (1423)

†Chakraborty, Amulva Nath, B.Sc., LL.B., A. (12-7-50), 236, Bow Bazar Street, Flat No. 8, 2nd Floor. (1800)

Chakravarti, Bibhutibhusan, B.Com., A.S.A.A., A. (1-7-49), F. (16-1-51), Chakravarti Choudhuri & Co., 2, Church Lane. (361)

Chakravarti Choudhuri & Co., 2, Church Lane.

Chakravarti, Debendranath, M.A., B.L., G.D.A., A. (1-7-49), F. (16-8-49), Chakravarti Ghosh Guha & Co., 135, Canning Street. (164)

Chakravarti Ghosh Guha & Co., 135, Canning Street.

Chakravarti (J. C.) & Co., 14, Pollock Street.

Chakravarti, Janardan Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), J. C. Chakravarti & Co., 14, Pollock Street. (206)

†Chakravarty, Annada Charan, M.A., B.L., F.S.A.A., A. (1-7-49), 6-A, Clerk Street. (252)

†Chakravarty, Kshitish Chandra, B.Com., B.L., G.D.A., A. (1-7-49), 9, Lake Place. (658)

Chakravarty (N. C.) & Co., 10, Old Post Office Street.

Chakravarty, Nares Chandra, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), N. C. Chakravarty & Co., 10, Old Post Office Street. (155)

**Chakravorti (N.) & Co.**, 8/2, Hastings Street, Room No. 30, 2nd Floor.

Chakravorti, Niranjan, M.A., A. (1-7-49), F. (24-5-50).  
**N. Chakravorti & Co.**, 8/2, Hastings Street, Room No. 30, 2nd Floor. (864)

†Chanda, Atul Prasad, B.A., G.D.A., A. (1-7-49), Director & Secretary, Britannia Biscuit Co., Ltd., 15, Taratola Road, Alipore. (1395)

†Chattrath, Buaditta Mal, M.A., F.S.A.A., A. (1-7-49), Income-Tax Appellate Tribunal, Government Place West. (167)

Chatterjee, Amalendu, B.Com., A. (1-7-49), **S. N. Banerjee & Co.**, 10, Old Post Office Street. (1328)

**Chatterjee (D. P.) & Co.**, 10, Old Post Office Street.

Chatterjee, Debi Prosanna, B.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **D. P. Chatterjee & Co.**, 10, Old Post Office Street. (455)

Chatterjee, Kanai Lal, M.A., B.Com., A. (7-11-50), **S. Sengupta & Co.**, 10, Old Post Office Street. (1890)

**Chatterjee (M.) & Co.**, 2, Church Lane.

Chatterjee, Mukundamurari, B.A., A. (1-7-49), F. (12-1-50), **M. Chatterjee & Co.**, 2, Church Lane. (964)

†Chatterjee, Probodh Kumar, B.Sc., B.L., G.D.A., A. (1-7-49), 21/6, Aswini Dutta Road. (1526)

†Chatterjee, Prodyat Kumar, G.D.A., A. (1-7-49), 57, Ballygunge Gardens. (1341)

**Chatterjee (S. K.) & Co.**, Room No. 6, 3rd Floor, 8/2, Hastings Street.

Chatterjee, Saral Kumar, B.Com., G.D.A., A. (1-7-49), F. (7-6-50), **S. K. Chatterjee & Co.**, Room No. 6, 3rd Floor, 8/2, Hastings Street. (283)

Chatterjee, Shyama Charan, B.Com., G.D.A., A. (1-7-49), F. (23-3-50), 17, Mangoe Lane. (385)

†Chatterjee, Sudhir Kumar, A.S.A.A., A. (1-7-49), 29, Balaram Bose 1st Lane. (1503)

**Chatterji (A.) & Co.**, 11, Old Post Office Street.

Chatterji, Amalendu, B.A., B.Com., A. (1-7-49), F. (1-12-50), **A. Chatterji & Co.**, 11, Old Post Office Street. (1036)

†Chatterji, Guru Prosad, B.Sc., A.S.A.A., A. (1-7-49), Chief Accountant, Anderson Wright & Co., 7, Wellesley Place. (586)

Chatterji, Ramesh Chandra, B.Sc., B.L., G.D.A., A. (1-7-49), 1/2, Dharamtala Street. (444)

Chatterji, Subimal, B.Com., A. (2-6-51), 115-K, Rash Behari Avenue. (2009)

Chattopadhyay, Anil Kumar, M.A., A. (1-7-49), **D. Basu & Co.**, 10, Old Post Office Street. (1332)

†Chattopadhyay, Kumud Bandhu, B.Sc., G.D.A., A. (1-7-49), C/o The Gramophone Co., Ltd., Post Box No. 48. (407)

Chattopadhyay, Nanigopal, M.A. (Com.), A. (14-8-51), 19, College Row. (2047)

Chattopadhyay, Sati Nath, B.Com., A. (1-7-49), 20, Strand Road, 1st Floor. (672)

Chaudhuri, Bimallesh Ray, B.Sc., B.Com., A. (3-6-50), 93, Harish Mukherjee Road. (1759)

**Chaudhuri (N.) & Co.**, 10, Old Post Office Street.

Chaudhuri, Narendralal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **N. Chaudhuri & Co.**, 10, Old Post Office Street. (464)

**Chaudhuri (U. M.) & Co.**, 12/1, Old Post Office Street.

Chaudhuri, Upendra Mohan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **U. M. Chaudhuri & Co.**, 12/1, Old Post Office Street. (49)

Chhawchharia, Basudeo, B.Com., A.S.A.A., A. (1-7-49), F. (12-8-51), **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road. (1050)

Choudhury, Naresh Chandra, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), 26-C, Creek Row. (510)

Choudhury, Priyanath, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 31-C, Ramkrishna Samadhi Road. (51)

Choudhury, Ram Gopal, B.Com., A. (1-7-49), with **S. R. Batliboi & Co.**, 1-B, Old Post Office Street. (1000)

Choudhury, Sitesh Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 1, Netaji Subhas Road. (420)

Chowdhury, Sankari Prasad, G.D.A., A. (1-7-49), 20, Strand Road. (712)

Christie, Ernest Kintrea, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1425)

Crooks, George Reid, A. (1-7-49), F. (16-8-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (364)

**Dandekar (S. B.) & Co.**, 8, Lyons Range, Top Floor.

Dandekar, Shankarrao Bhaskarrao, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Dandekar & Co.**, 8, Lyons Range, Top Floor. (147)

**Darbari (M. D.) & Co.**, 8, Old Post Office Street.

Darbari, Maneckji Dadabhoy, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **M. D. Darbari & Co.**, 8, Old Post Office Street. (32)

Das, Akshoy Kumar, B.A., B.Com., A. (1-7-49), 100, Harrison Road. (1168)

Das, Alun Kumar, B.Sc., B.Com., A. (6-10-50), **H. C. Das & Co.**, 1/1, Vansittart Row, Dalhousie Square South. (1875)

**Das & Chatterjee**, 152, Harish Mukherjee Road.

Das (H. C.) & Co., 1/1, Vansittart Row, Dalhousie Square South.

Das, Harendra Chandra, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **H. C. Das & Co.**, 1/1, Vansittart Row. (42)

Das, Indra Nath, M.A., B.Com., A. (2-5-51), 5, Sreekrishna Lane. (1994)

**Das (J. C.) & Co.**, 135, Canning Street.

Das, Maundira Chandra, B.A., A.S.A.A., A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range. (1304)

**Das (N. N.) & Co.**, 8/2, Hastings Street.

Das, Narendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **N. N. Das & Co.**, 8/2, Hastings Street. (143)

Das, Ramesh Chandra, B.A., A. (1-7-49), F. (16-8-49), **Das & Chatterjee**, 152, Harish Mukherjee Road. (736)

Das, Santosh Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 2, Mission Row. (347)

**Das Sarkar & Co.**, 8/2, Hastings Street, Top Floor.

**Das (U. S.) & Co.**, 10, Old Post Office Street.

Das, Uma Shankar, B.A., A. (1-7-49), F. (27-9-51), **U. S. Das & Co.**, 10, Old Post Office Street. (1028)

Das, Upendra Nath, B.Sc., A. (1-7-49), **Das Sarkar & Co.**, 8/2, Hastings Street, Top Floor. (1183)

†Das Bhowmik, Pulin Chandra, B.Sc., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 135-E, Canning Street. (680)

**Das Gupta (A. C.) & Co.**, 12/1, Old Post Office Street.

†Das Gupta, Binode Kumar, M.A. (Com.), B.L., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings. (1151)

†Das Gupta, Benoyendra Nath, M.A., B.Com., A. (1-7-49), 7/2-B, Hazra Road, P.O. Kalghat. (740)

†Das Gupta, Deb Kumar, B.Com., A. (1-7-49), 27, Gopal Bose Lane, P.O. Amherst Street. (1189)

†Das Gupta, Pratul Kumar, B.Sc., G.D.A., A. (1-7-49), 27, S. R. Das Road, P.O. Kalighat. (991)

†Das Gupta, Premtosh, B.Sc., A. (1-7-49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No. 70. (700)

**Das Gupta (S. N.) & Co.**, 17, Mangoe Lane.

Das Gupta, Sailendra Nath, B.Sc., A. (1-7-49), F. (6-1-50), **S. N. Das Gupta & Co.**, 17, Mangoe Lane. (562)

**Dass & Maulik**, 9/1, Old Post Office Street.

Dass, Pranesh Chandra, M.A., B.Com., A. (16-2-52), **Dass & Maulik**, 9/1, Old Post Office Street. (2147)

†Datta, Dharani Dhar, B.Sc., B.Com., A. (1-7-49), 30, Sivaram Ghosh Street. (1249)

Datta, Dilip Kumar, B.Com., A. (1-7-49), 18/33, Dover Lane. (1288)

**Datta (K. B.) & Co.**, 23-A, Netaji Subhas Road.

†Datta, Kalyan Kumar, B.Sc., A.S.A.A., A. (1-7-49), 95/1, Garpar Road. (411)

Datta, Kanti Bikas, B.Com., A. (1-7-49), **K. B. Datta & Co.**, 23-A, Netaji Subhas Road. (1507)

Datta, Sachindra, M.A., B.Com., A.S.A.A., A. (1-7-49), F. (19-12-51), **D. P. Chatterjee & Co.**, 10, Old Post Office Street. (1105)

†Datta, Satyaranjan, B.Sc., G.D.A., A. (1-7-49), C/o Associated Electrical Industries (India) Limited, "Crown House", 6, Mission Row. (520)

Datta, Sudhir Chand, B.A., B.L., A. (19-8-50), 42-A, Ramkanto Bose Street, Bag Bazar. (1835)

Davar, Maneck Ardeshir, M.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **Maneck A. Davar & Co.**, 8, Old Post Office Street. (176)

Davar, Minu Savakshah, F.S.A.A., A. (1-7-49), F. (16-8-49), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street. (63)

†Dave, Anant Dalpatram, B.Com., A. (6-2-51), Room No. 6, Maharashtra Bhawan, 69, Kansoripura Road, Bhowanipore. (1947)

Day, Subodh Kumar, A.S.A.A., A. (1-7-49), F. (16-8-49), 30, Elgin Road. (94)

**De (A. K.) & Co.**, 8/2, Hastings Street.

De, Amarendra Kumar, B.Com., A. (1-7-49), **A. K. De & Co.**, 8/2, Hastings Street. (1505)

†De, Amulyadhan, G.D.A., A. (1-7-49), Avenue House, 2nd Floor, 1-C, Chowringhee Square. (1308)

†De, Ashutosh, B.A., G.D.A., A. (1-7-49), 58-F, Bechu Chatterjee Street. (912)

**De (B. K.) & Co.**, 8/2, Hastings Street, 2nd Floor.

De, Bejoy Krishna, A. (1-7-49), **B. K. De & Co.**, 8/2, Hastings Street, 2nd Floor. (1130)

De, Bejoy Krishna, M.A., B.Com., A. (1-7-49), 14, Santi Ghose Street. (1551)

†De, Brajendra Kumar, B.Sc., A. (1-7-49), C/o Electricity Department, Government of West Bengal, 4, Hastings Street. (772)

**De & Ganguli**, 3/1, Mangoe Lane.

**De (H. P.) & Co.**, 18-G, Windsor House.

De, Haraprasad, M.A., B.Com., A. (1-7-49), F. (24-12-49), **H. P. De & Co.**, 18-G, Windsor House. (943)

**De (S. N.) & Co.**, 9, Hastings Street.

De, Sambhu Nath, B.Com., A. (18-5-50), **Sambhu N. De & Co.**, 1-B, Old Post Office Street. (1730)

De, Sitanath, B.Com., A. (1-7-49), F. (16-8-49), **S. N. De & Co.**, 9, Hastings Street. (896)

Deb, Malay Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 8/2, Hastings Street. (13)

Demetrius, St. John, A. (1-7-49), F. (16-8-49), **George Read & Co.**, Avenue House, Chowringhee Square. (287)

†Desai, Dinu Prasad Krishnalal, A.S.A.A., A. (8-6-50), Assistant Accountant, Jardine Hendersons Ltd., 4, Clive Row. (1764)

†Desai, Meher Nanabhai, B.A., B.Com., A. (1-7-49), with **M. D. Darbari & Co.**, 8, Old Post Office Street. (806)

Dey, Ananta Kumar, B.Com., A. (1-7-49), F. (15-7-51), 38-F, Nilmony Mitter Street. (768)

†Dey, Mon Mohan, B.Com., A.S.A.A., A. (1-7-49), C/o Balmer Lawrie & Co., Ltd., Accounts Department, 21, Netaji Subhas Road. (646)

Dhar, Sadhu Saran, B.Com., A. (1-7-49), F. (16-8-49), 2, Church Lane. (728)

†Duguid, Robert Hutton, B.Com., C.A. (Scot.), A. (1-7-49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road. (1314)

†Duncan, Geoffrey Greig, A.C.A. (Eng. & Wales), A. (1-7-49), C/o Kettlewell Bullen & Co., Ltd., 21, Strand Road, Post Box No. 121. (1091)

†Dustoor, Khurshed, A. (1-7-49), 7, Grants Lane. (1297)

†Dutt, Bhabani Krishna, M.A., B.Com., A. (1-7-49), P-13/7, Swinhoe Street. (1538)

†Dutt, Matilal, B.Com., G.D.A., A. (1-7-49), Agricultural Income-tax Officer, Calcutta Range I, 2, Hare Street, Top Floor. (358)

**Dutt (S.) & Co.**, 2, Clive Ghat Street.

Dutt, Satyesh Chandra, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 35, Netaji Subhas Road. (178)

†Dutt, Shyamal Kumar, B.Com., A.S.A.A., A. (1-7-49), 9, Akrur Dutt Lane. (1004)

Dutt, Sunirmal, M.A., B.Com., A. (1-7-49), F. (12-1-50), **S. Dutt & Co.**, 2, Clive Ghat Street. (928)

†Dutta, Indu Bhushan, B.Com., A. (1-7-49), C/o Brooke-Bond (India) Ltd., 2, Metcalfe Street. (832)

†Easson, John Whifton, A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road. (437)

Fergie Allan Macgregor Smith, A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range. (1098)

†Fettes, Kenneth Richard, A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road. (430)

**Ford Rhodes Parks & Co.**, Tower House, Chowringhee Square.

†Fordwood, Donald, C.A. (Scot.), A. (1-7-49), 4, Clive Row. (1172)

†Forster, Andrew Huie, A. (1-7-49), C/o Macneill & Barry Ltd., 2, Fairlie Place. (1389)

†Francis, James, A. (1-7-49), 6, Lyons Range. (1421)

Gangopadaya, Susil Kumar, B.Com., A. (1-7-49), **Ganguli & Co.**, 10, Old Post Office Street. (1020)

†Gangopadhyaya, Nirmal Kumar, B.A., A. (25-8-50), 140-A, Russa Road (Flat No. 15). (1855)

**Ganguli & Co.**, 10, Old Post Office Street.

†Ganguli, Ami Kumar, B.Sc., A. (1-7-49), 172/A, Upper Chitpur Road, P.O. Baghbazar. (1188)

Ganguli, Gancendra Nath, B.Com., A. (1-7-49), Haldarpara Road. (1286)

Ganguli, Gangadhar, B.Com., A. (29-1-52), **De & Ganguli**, 3/1, Mangoe Lane. (2126)

**Ganguli, Mukherjee & Co.**, Post Box No. 719, Strand Road.

**Ganguly (S. K.) & Co.**, 129, Dharamtolla Street.

Ganguly, Susil Kumar, B.Sc., B.Com., A. (1-7-49), F. (1-1-51), **S. K. Ganguly & Co.**, 129, Dharamtolla Street. (876)

**Ghose (N. C.) & Co.**, P-39, Mission Row Extension.

Ghose, Nirmal Chandra, B.Com., A. (1-7-49), F. (19-3-49), **N. C. Ghose & Co.**, P-39, Mission Row Extension. (730)

**Ghose, Nundy & Co.**, 84/A, Netaji Subhas Road, Room No. C-7.

**Ghose (S.) & Co.**, 10, Mercantile Building, Lall Bazar.

Ghose, Sailen, B.Sc., A. (1-7-49), F. (16-8-49), **S. Ghose & Co.**, 10, Mercantile Building, Lall Bazar. (11)

Ghose, Subhas Chandra, B.Sc., A. (30-5-50), **Gupta Mitra & Co.**, 30, Brabourne Road. (1749)

†Ghose, Tapan Kumar, M.Sc., B.L., B.Com., A. (5-7-51), C/o **B. K. Dasu & Co.**, 6, Old Post Office Street. (2038)

**Ghosh (A. K.) & Co.**, 158-D, Upper Circular Road.

Ghosh, Ajay Kumar, B.Com., A. (1-7-49), 7/1, Nundy Street, P.O. Kashbehari Avenue. (1238)

Ghosh, Ajit Kumar, B.A., A. (1-7-49), F. (16-8-49), 8, Old Post Office Street. (685)

Ghosh, Akshay Kumar, B.Com., A. (1-7-49), **A. K. Ghosh & Co.**, 158-D, Upper Circular Road. (1450)

Ghosh, Anil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), **Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street. (224)

†Ghosh, Arabinda, M.A. (Com.), A. (19-8-50), 41-B, Ekadaha Road. (1837)

Ghosh, Basudeva, M.A., B.Com., B.L., A. (1-7-49), F. (22-3-51), **Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street. (1068)

†Ghosh, Bimalendu, B.Sc., A. (1-7-49), 65, Bazar Road, Benala. (1037)

**Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street.

†Ghosh, Gurudas, M.A., B.Com., A. (20-12-50), Asstt. Commissioner of Income-tax, West Bengal, 46, Karbala Bank Road. (1920)

Ghosh, Himanshu Sekhar, B.Sc., A. (1-7-49), 20-B, Hazra Road. (1552)

**Ghosh (J. K.) & Co.**, 36, Brabourne Road.

**Ghosh (J. N.) & Co.**, 5, Clive Ghat Street.

Ghosh, Janendra Nath, A. (8-3-51), **J. N. Ghosh & Co.**, 5, Clive Ghat Street. (1968)

Ghosh, Jitendra Kishore, B.Com., G.D.A., A. (1-7-49), F. (13-10-49), **J. K. Ghosh & Co.**, 36, Brabourne Road. (301)

†Ghosh, Kamal Kumar, A. (1-7-49), 43-A, Mohim Halder Street. (1041)

†Ghosh, Nares Chandra, M.A., B.Sc., B.Com., A. (1-7-49), 28/10-B, Nakuleswar Bhattacharyya Lane. (1475)

**Ghosh (P. K.) & Co.**, 17, Mangoe Lane.

Ghosh, Pabitra Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. K. Ghosh & Co.**, 17, Mangoe Lane. (204)

†Ghosh, Ratish Chandra, B.Com., A. (1-7-49), 66, Harish Chatterjee Street. (1260)

**Ghosh (S. K.) & Co.**, 10, Old Post Office Street.

Ghosh, Siddhartha Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. K. Ghosh & Co.**, 10, Old Post Office Street. (237)

†Ghosh, Sudhir Kumar, G.D.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road. (530)



Ghosh, Susil Kumar, M.A., B.Com., A. (1-7-49), White Hall Pharmacy Building, 131, Lower Circular Road. (776)

Gibb, John Stewart Fyfe, A. ((1-7-49), Lovelock & Lewes, 4, Lyons Range. (1104)

Goswami, Jolish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 34-C, Ananda Palit Road, Entally. (309)

Green & Co., 3, S. N. Banerjee Road.

†Green, Bryan McDonald, A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range. (1375)

Guha (B.) & Co., 5 & 6, Hare Street.

Guha, Bani Kanta, B.A., A. (1-7-49), F. (16-8-49), 10, Indra Roy Road, Bhowanipore. (578)

Guha, Biswaranjan, G.D.A., A. (1-7-49), F. (16-8-49), Guha & Guha, 21, Old Court House Street. (187)

Guha, Brajes Chandra, B.Com., A. (1-7-49), F. (16-8-49), B. Guha & Co., 5 & 6, Hare Street. (429)

†Guha, Dharendra Mohan, B.Sc., A. (1-7-49), 33-C, Ram Mohan Dutta Road, Elgin Road P. O. (1390)

Guha & Guha, Grosvenor House, 21, Old Court House Street

Guha, Pratul Chandra, G.D.A., A. (1-7-49), F. (16-8-49).

Guha & Guha, 21, Old Court House Street, Grosvenor House. (438)

Guha (S. N.) & Co., 12, Waterloo Street

Guha, Sachindra Nath, B.Sc., G.D.A., A. (1-7-49), S. N. Guha & Co., 12, Waterloo Street. (1275)

†Guha, Sanilb Chandra, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (16-1-51), Assistant Commissioner, Sales-Tax, Calcutta, 10, Madan Street. (535)

Guha Roy, Dharendra Nath, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Pal & Roy, 2, Church Lane. (269)

Guha Thakurata (P.) & Co., 12, Congress Exhibition Road.

Guhathakurta, P. K., B.Com., A. (21-3-50), P. Guha Thakurata & Co., 12, Congress Exhibition Road. (1652)

Gupta, Abani Bandhu, B.Sc., LL.B., A. (1-7-49), F. (16-8-49), Gupta & Mitra, Windsor House, Mission Row Extension. (573)

Gupta, Gopal Chandra, A. (1-7-49), 43-C, Girish Park North, P.O., Beadon Street. (1473)

†Gupta, Hiranendu, B.Sc., A. (26-9-49), 48/4, Manohar Pukur Road, P.O. Rashbehari Avenue. (1609)

Gupta (J.) & Co., P-8, Ganesh Chunder Avenue.

Gupta, Jitendra Nath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), A. C. Das Gupta & Co., 12/1, Old Post Office Street. (360)

Gupta, Jitendranath, M.A. (Com.), B.L., G.D.A., A. (1-7-49), F. (16-8-49), J. Gupta & Co., P-8, Ganesh Chunder Avenue. (137)

Gupta, Madan Mohan, B.Com., A. (24-9-49), S. K. Ghosh & Co., 10, Old Post Office Street. (1603)

Gupta, Mitra & Co., 30, Brabourne Road.

Gunta & Mitra, Windsor House, Mission Row Extension.

†Gunta, Pravas Chandra, B.Sc., G.D.A., A. (1-7-49), 55, Sree Gopal Mukherjee Lane. (473)

Gunta (R. N.) & Co., 10, Old Post Office Street, 1st Floor. (8)

Gunta, Rabindra Nath, B.A., A. (1-7-49), R. N. Gunta & Co., 10, Old Post Office Street, 1st Floor. (1177)

Gunta (S. K.) & Co., 32, Upper Circular Road.

Gunta, Rajal Kumar, B.Sc., B.Com., A. (1-5-50), 50-H, Garcha Road. (1707)

Gunta, Sanku Kumar, B.Com., A. (27-11-51), S. K. Gupta & Co., 32, Upper Circular Road. (2114)

Gunta, Shadas, A. (1-7-49) with George Read & Co., Avenue House, Chowringhee Square. (1121)

Gutgutia (K. N.) & Co., 33, Netaji Subhas Road

Gutgutia, Kashi Nath, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), K. N. Gutgutia & Co., 33, Netaji Subhas Road. (17)

†Harris, Norman Davidson, M.A., B.Com., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1385)

Hartley, Kenneth John Harold, A. (1-7-49), F. (12-8-50), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (383)

†Hendry, Philip Cunningham, A. (1-7-49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No. 70. (1414)

†Hill, Frederic Montague, A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1088)

†Hockley, Clifford, A. (1-7-49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road. (1502)

Hussain (M. M.) & Co., 9, Hastings Street.

Hussain, Mirza Mohammad, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), M. M. Hussain & Co., 9, Hastings Street. (676)

†Iyer, Narayanaswamy Ramaswamy, G.D.A., A. (16-5-50), Deputy Chief Accountant, Calcutta Port Commissioner's Office, 15, Strand Road. (1721)

†Jagadisan, T. R., B.Sc., A. (1-7-49), C/o Balmer Lawrie & Co., Ltd., 21, Netaji Subhas Road. (1264)

†Jagannathan, R., M.A., A. (1-7-49), C/o Brooke-Bond India Ltd., P.B. No. 187. (1090)

Jaju & Co., No. 1, Netaji Subhas Road, 1st Floor.

Jaju, Bajrang Lal, B.A., LL.B., A. (21-9-49), Jaju & Co., No. 1, Netaji Subhas Road, 1st Floor. (1596)

Jha, Laxman Bala, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 16-A, Romesh Dutt Street, P.O. Beadon St. (1212)

Joscelyne, Alan Keith, A. (1-7-49), Lovelock & Lewes, 4, Lyons Range. (1094)

Joy Krishna Sen & Co., 10, Old Post Office Street, 1st Floor.

Just, Arnold Hartman, A. (1-7-49), F. (16-8-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (529)

†Kanadia, Rustomji Pestonji, M.A., LL.B., A. (16-5-50), Inspecting Assistant Commissioner of Income-tax, Income-tax Office, 3, Govt. Place West. (1718)

†Kapur, Rajinder Nath, B.Com., A. (14-4-50), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (1696)

Kar Sen & Co., 9, Hastings Street

Kar, Subodh Krishna, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), Kar Sen & Co., 9, Hastings Street. (151)

Kar, Tarun Kumar, B.Com., A. (1-7-49), 1-B, Old Post Office Street, 3rd Floor, Room No. 22. (1542)

Khandelwal (H.P.) & Co., Temple Chambers, 6, Old Post Office Street.

Khandelwal, Hari Prasad, B.Com. (Lond.), A.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), H. P. Khandelwal & Co., Temple Chambers, 6, Old Post Office Street. (395)

Khanna, Kallash Chandra, B.Com., LL.B., A. (1-7-49), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee. (936)

Khastagir (K.) & Co., 8, Old Office Street.

Khastagir, Kalvan Kumar, M.A. (Com.), A. (1-7-49), K. Khastagir & Co., 8, Old Post Office Street. (1441)

Kothari & Co., 12, Old Post Office Street.

Kothari, Bhav Singh, M.A., B.Com., A. (22-12-49), Kothari & Co., 12, Old Post Office Street. (1638)

Kumar, Kamal Chandra, B.Com., B.L., A. (1-7-49), F. (13-1-51), 79/7-A, Lower Circular Road. (927)

Kundu, Atul Krishna, A. (1-7-49), 8, Kumartull St. (1209)

Kundu, Balal Chand, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), P-19, Kambullatollah. (44)

Kundu, Nilmani, B.A., B.L., A. (1-7-49), 198, Rash Behari Avenue, Top Floor. (1181)

Laha, Sudhir Chandra, M.Sc., A. (1-7-49), F. (7-6-50), 27/3-B, Hari Ghosh Street. (664)

Lahiri, Arun Kumar, B.Com., A. (24-3-50), 13-A, Deodar Street, Ballygunge. (1687)

Lahiri, Chinmoy, B.Sc., B.Com., A. (12-2-52), 126/2, Hazara Road. (2140)

Laing, John Cuthbert, A. (1-7-49), Lovelock & Lewes, 4, Lyons Range. (1305)

Lakshminarayanan, V., G.D.A., A. (1-7-49), 25/2, Chakrabarti Road South, Bhowanipur. (485)

†Lal, Jag Mohan, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1546)

†Lance, Norman Charles, A.S.A.A., A. (1-7-49), 31, Netaji Subhas Road. (1409)

Leach, Ronald George, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1367)

Lodha, Jaswant Singh, B.Com., LL.B., LL.M. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (29-9-50), Singhi & Co., 1-B, Old Post Office Street. (783)

- Lovelock & Lewes**, 4, Lyons Range.
- †Luddy, Samuel, A. (1-7-49), 7, Tottee Lane. (1541)
- Madan (J. B.) & Co.**, 40, Ballygunge Circular Road.
- Madan, Jamshed Burjor, A.S.A.A., A. (1-7-49), J. B. Madan & Co., 40, Ballygunge Circular Road. (645)
- †Mahadev, Bhagavatiswara Aiyar, B.A., G.D.A., A. (21-3-50), C/o Western India Match Co., Ltd., Wellesley House, 7, Wellesley Place. (1664)
- Maiti, Asutosh, B.Sc., B.Com., A. (1-7-49), 1, Karbala Tank Lane. (689)
- Majumdar (H. M.) & Co.**, 8, Old Post Office Street.
- Majumdar, Hirendra Mohan, B.Sc., B.L., F.S.A.A., A. (1-7-49), F. (16-8-49), H. M. Majumdar & Co., 8, Old Post Office Street. (666)
- †Majumdar, Milan Rajan, B.Sc., B.Com., A. (23-8-50). 59-J, Garpar Road. (1847)
- †Majumdar, Mukunda Prasad, B.Com., A.S.A.A., A. (1-7-49), 20, Dr. Sarat Banerjee Road. (1343)
- †Majumdar, Nil Ratan, B.Sc., G.D.A., A. (1-7-49), F. (2-5-50), Audit Officer, Calcutta University, Senate House. (540)
- †Majumdar, Ramesh Chandra, B.A., A. (1-7-49), Assistant Registrar of Joint-Stock Companies, West Bengal, North Road, Jadavpur. (1081)
- Majumdar (S. C.) & Co.**, 49-A, Rash Behari Avenue.
- Majumdar, Sukrit Chandra, B.A., A. (1-7-49), B. Mukerjee & Co., 10, Old Post Office Street, 1st Floor. (1239)
- Majumdar, Sunil Chandra, B.A., A.S.A.A., A. (8-6-50), S. C. Majumdar & Co., 49-A, Rash Behari Avenue. (1765)
- Majumdar, Narendra Kumar, M.A., G.D.A., A. (1-7-49), F. (11-11-49), 162/A, Lansdowne Road. (107)
- Majumder (R. N.) & Co.**, 25, Swallow Lane.
- Majumder, Rabindra Nath, B.Com., A. (1-7-49), F. (16-8-49), R. N. Majumder & Co., 25, Swallow Lane (459)
- Majumder, Ramesh Chandra, B.Sc., G.D.A., A. (1-7-49), 35/3, Beniatola Lane. (307)
- †Malhan, Ram Prakash, M.A., A. (6-2-51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (1945)
- †Mallick, Sudhindra Chandra, B.Sc., B.Com., A. (24-2-51), 9/A, Balaram Bose 1st Lane. (1960)
- †Mallick, Byom Kesh, B.Sc., A.S.A.A., A. (1-7-49), 131/1, Ahiritola Street. (1059)
- Mallik, Ramlal, B.A. (Hons.), A. (1-7-49), 172/37, Lower Circular Road. (999)
- Maneck A. Davar & Co.**, 8, Old Post Office Street.
- †Marshall, Donald Bryden, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1303)
- Master, Nariman Fakirji, F.S.A.A., A. (1-7-49), F. (18-9-50), S. R. Batliboi & Co., 1-B, Old Post Office Street. (72)
- †Matthews, Ittymani K., M.A., B.Com., B.L., A. (21-8-50), Flat No. 2-B, Dover Lane Extension. (1845)
- Maulik, Jagat Bandhu, M.A. (Com.), A. (1-7-49), F. (30-12-50), 17, Mangoe Lane. (650)
- Maulik, Prabodh Chandra, M.A., B.Com., A. (15-2-52), Dass & Maulik, 9/1, Old Post Office Street. (2145)
- †Mazumdar, Satis Chandra, B.A., G.D.A., A. (19-1-50), Commercial Tax Officer, Grade 1, 17/2, Jhamapukur Lane. (1646)
- †McPherson, Donald Victor, A. (1-7-49), C/o Imperial Chemical Industries (India), Ltd., 18, Strand Road. (1319)
- †Mehra, Guru Datta, M.A., B.Com., A.S.A.A., A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (774)
- †Mirza, Boman Manickji, B.Com., A. (22-1-52), 38, Wachelmolla Mansions, 8, Dharamtolla Street. (2125)
- †Mittra, Amal Chandra, B.Com., A. (1-7-49), 34, Amherst Street. (981)
- †Mittra, Arun Kumar, A. (1-7-49), 49-A, Hari Ghosh Street, P.O. Beadon Street. (1128)
- Mittra, Asoka Kumar, B.A., B.Com., A. (12-8-50), 22, Cockler Lane, P.O. Rashbehari Avenue. (1820)
- †Mittra, Bhupendranath, A. (1-7-49), 29-A, Brindaban Basack Street. (859)
- Mittra, Bibhas Kumar, B.Com., A. (25-5-51), with M. D. Darbari & Co., 8, Old Post Office Street. (2002)
- Mittra, Bimal Chandra, B.Sc., A. (1-7-49), 10, Old Post Office Street, 1st Floor, Left Block. (1195)
- †Mittra, Brindaban Chandra, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 9, Townshend Road. (368)
- †Mittra, Kamal Kumar, B.A., A.S.A.A., A. (3-12-51), 182-B, Lansdowne Road. (2117)
- †Mittra, Kasi Sanker, M.B.E., B.A., A.S.A.A., A. (1-7-49), Deputy Director, Directorate of Health Services (A & A), Government of West Bengal, Writers' Buildings. (579)
- Mittra, Nirad Baran, B.Com., A. (26-5-50), Gupta Mittra & Co., 30, Brabourne Road. (1744)
- Mittra (N. C.) & Co.**, 10, Old Post Office Street.
- Mittra, Nirmal Chandra, B.Sc., A. (1-7-49), F. (13-10-49), N. C. Mittra & Co., 10, Old Post Office Street, First Floor, Left Block. (941)
- †Mittra, Nirmal Kumar, B.A., G.D.A., A. (1-7-49), F. (24-11-51), Secretary & Accountant, Saxby & Farmer (India) Ltd., 17, Convent Road, Entally. (531)
- Mittra (P. K.) & Co.**, P-7, Mission Row Extension.
- †Mittra, Pravat Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), P. K. Mittra & Co., P-7, Mission Row Extension. (298)
- Mittra (R. K.) & Co.**, 10, Old Post Office Street
- Mittra, Rabindra Kumar, B.Com., A. (21-3-50), R. K. Mittra & Co., 10, Old Post Office Street. (1672)
- †Mittra, Robindra Nath, M.A., B.Com., A. (1-7-49), 3, Surendranath Chatterjee Road. (1073)
- Mittra (S.) & Co.**, 22-A, Amrita Banerjee Road.
- †Mittra, Sachi Kumar, A.S.A.A., A. (1-7-49), C/o Duncan Bros. & Co., Ltd., 31, Netaji Subhas Road. (1466)
- Mittra, Sallendra Nath, B.Sc., B.Com. (Lond.), A. (1-7-49), F. (16-8-49), Gupta & Mittra, Windsor House, Mission Row Extension. (374)
- †Mittra, Salil Kumar, B.Sc., B.Com., A. (1-7-49), 2/1, Townshend Road. (1504)
- †Mittra, Samir Kumar, B.Sc., A. (1-7-49), C/o James Finlay & Co., Ltd., 2, Netaji Subhas Road. (1089)
- Mittra, Sudhansu Kumar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. Mittra & Co., 22/A, Amrita Banerjee Road, P.O. Kalighat. (267)
- †Mittal, Avtar Krishan, A.C.A., (Eng. & Wales), A. (26-6-51), 32-A, Lansdowne Road. (2032)
- Mitter (S. K.) & Co.**, 71-A, Netaji Subhas Road.
- Mitter, Santosh Kumar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), S. K. Mitter & Co., 71-A, Netaji Subhas Road. (25)
- †Mittra, Ishan Chandra, M.A., A. (17-4-51), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings. (1987)
- Mittra, Debendra Lal, B.Sc., G.D.A., A. (1-7-49), 3/1-B, Chidam Modi Lane. (398)
- †Molesworth, Hugh Mervyn, B.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1324)
- †Mondal, Hara Ballav, A. (1-7-49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No. 70. (1415)
- Mookherjee (L. P.) & Co.**, P-15, Bentinck Street.
- Mookherjee, Lakshmi Pada, B.Com., A. (20-8-51), L. P. Mookherjee & Co., P-15, Bentinck Street. (2056)
- Mookherjee Banerjee & Co.**, 12, Old Post Office Street.
- Mukerjee (P. N.) & Co.**, 11, Old Post Office Street.
- Mukerjee, Pashupati Nath, B.Sc., A.S.A.A., A. (1-7-49), F. (22-11-51), P. N. Mukerjee & Co., 11, Old Post Office Street. (1035)
- Mukerjee (B.) & Co.**, 10, Old Post Office Street, 1st Floor.
- Mukerjee (M.) & Co.**, 24, Netaji Subhas Road.
- Mukerjee, Makhom Lall, A. (1-7-49), F. (16-8-49), M. Mukerjee & Co., 24, Netaji Subhas Road. (22)
- Mukherjee, Anup Krishna, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Ganguli Mukherjee & Co., 23, Strand Road, Post Box No. 719, (277)
- Mukherjee (B. N.) & Co.**, 8/2, Hastings Street, 2nd Floor, Room No. 21.
- Mukherjee, Bhabani Prosad, B.Com., A. (1-7-49), 1/R, European Asylum Lane. (1536)
- †Mukherjee, Bimal Charan, A.S.A.A., A. (1-7-49), 2, Nyayaratna Lane, Shyambazar. (585)
- Mukherjee, Chandl Prosad, B.A., F.S.A.A., A. (1-7-49), F. (28-4-50), P. K. Mittra & Co., P-7, Mission Row Extension. (918)

**Mukherjee (D. N.) & Co.**, 10, Old Post Office Street.  
**Mukherjee, Dharendra Nath, A.** (29-11-49), F. (28-8-50), **Basu Malik & Mukherjee**, No. 1, British Indian Street. (1626)

**Mukherjee, Dwijendra Nath, B.A., A.S.A.A., A.** (7-7-50), **D. N. Mukherjee & Co.**, 10, Old Post Office Street. (1786)

**Mukherjee, Gopal Chandra, B.A., B.Com., A.** (16-2-52), 29/3, Serpentine Lane. (2152)

**Mukherjee, Mohajit, B.A., B.Com., A.** (12-11-49), 19, Behari Doctor Road, Bhowanipore. (1616)

**Mukherjee, Moni Mohan, A.** (1-7-49), with **Singhi & Co.**, 1-B, Old Post Office Street. (821)

**Mukherjee, Prokash Kumar, B.Com., A.** (1-7-49), 18/1, Chorebagan Lane. (1133)

**Mukherjee, Ranajit Kumar, B.Com., A.** (1-7-49), **S. Sen & Co.**, 137, Canning Street. (1155)

**Mukherji, Prafulla Kumar, G.D.A., A.** (1-7-49), F. (16-8-49), **Mukherji & Roy**, 23, Strand Road, Post Box No. 2595. (282)

**Mukherji, Prafulla Kumar, M.A., B.Com., A.** (1-7-49), F. (16-8-49), **Green & Co.**, 3, S. N. Banerjee Road. (843)

**Mukherji, Prasanta Kumar, B.Com., A.** (1-7-49), **S. N. Mukherji & Co.**, 1-B, Old Post Office Street. (988)

**Mukherji & Roy**, 23, Strand Road, Post Box No. 2595.

**Mukherji (S. N.) & Co.**, 1-B, Old Post Office Street.

**Mukherji, Satyendra Nath, F.S.A.A., A.** (1-7-49), **S. N. Mukherji & Co.**, 1-B, Old Post Office Street. (163)

**Mukherji, Susruta, B.Com., M.A. (Com.), A.** (20-8-51), **Susrut Mukherji & Co.**, 5/2, Hastings Street, 2nd Floor. (2055)

**Mukhopadhyay, Amarnath, G.D.A., A.** (1-7-49), F. (16-8-49), 12, Dalhousie Square East. (620)

**Mukhopadhyay, Bhupendra Nath, B.Sc., G.D.A., A.** (1-7-49), F. (16-8-49), **N. Sarkar & Co.**, 17, Mangoe Lane. (250)

**Mukhopadhyay, Bimal Behari, B.Sc., B.Com., A.** (1-11-51), 39/5, Cossipur Road. (2101)

†**Mukhopadhyay, Siv Sankar, B.Com., A.S.A.A., A.** (1-7-49), C/o P. K. Mitra & Co., P/7, Mission Row Extension. (1478)

**Mukhopadhyay, Sushil Kumar, G.D.A., A.** (1-7-49), F. (16-8-49), **Mookerjee Banerjee & Co.**, 12, Old Post Office Street. (370)

†**Nagaraja Rao, Rayasam, A.** (1-7-49), C/o Bird & Co., Chartered Bank Building. (1044)

†**Naik, Khandubhai Manibhai, G.D.A., A.** (1-7-49), 67, Stephen House, 4, Dalhousie Square East. (76)

**Nandi (P. C.) & Co.**, Lindlie Chambers, 6, Hastings Street.

**Nandi, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.** (1-7-49), F. (16-8-49), **P. C. Nandi & Co.**, Lindlie Chambers, 6, Hastings Street. (40)

**Nandy, Ajit Kumar, B.Com., A.** (16-2-52), with **D. P. Chatterjee & Co.**, 10, Old Post Office Street. (2151)

†**Nargolwala, Shrivax Dinshaw, B.Com. (Bom.), B.Com. (Hons.), (London), I.C.S., A.** (1-7-49), Commissioner of Income-tax, (West Bengal), 3, Government Place West. (18)

†**Narielvala, Pestonji Mancherji, B.A. (Hons.), LL.B., A.** (13-12-51), C/o **S. R. Batliboi & Co.**, 1-B, Old Post Office Street. (2124)

†**Niemeyer, John Roderick Theodore, A.** (1-7-49), C/o Andrew Yule & Co., Ltd., 8, Clive Row. (1180)

**Niyogi, Mohit Kumar, B.Com., A.** (13-6-51), 24, Priyannath Mallick Road, Bhowanipore. (2015)

**Nundy, Manmatha Nath, B.Com., A.** (1-7-49), F. (12-1-52), **Ghose Nundy & Co.**, 84-A, Netaji Subhas Road, Room No. C/7. (759)

**Nundy, Monoj Kumar, B.Com., A.** (1-7-49), F. (28-8-50), **Nundy Roy & Co.**, 6, Old Post Office Street. (754)

**Nundy Roy & Co.**, 6, Old Post Office Street.

†**Pal, Ashutosh, B.Com., A.** (14-2-52), 156/3, Upper Circular Road. (2142)

†**Pal, Jatindra Mohan, B.Sc., G.D.A., A.** (1-7-49), 91, Surendra Nath Banerjee Road. (827)

**Pal & Roy**, 2, Church Lane.

†**Palchoudhuri, Krishnaballabh, M.A., A.** (1-7-49), Pollock House, 28-B, Pollock Street. (271)

**Parker, Walter Edmund, A.** (1-7-49), **Price Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (1381)

**Parnandi, Ram Mohun Rao, A.** (1-7-49), 161-A, Rash Behari Avenue. (509)

**Paul, Anil Madhab, B.Com., A.** (5-7-50), **B. N. Mukherjee & Co.**, 8/2, Hastings Street, 2nd Floor, Room No. 21. (1779)

†**Paul, Chandrakanta, B.Com., G.D.A., A.** (27-6-50), Commercial Tax Officer, West Bengal, 19, British Indian Street. (1773)

**Paul & Rudra**, 10, Old Post Office Street.

**Peat, Roderick Mackay, M.A., A.** (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (1175)

**Percival, Stanley William, A.** (1-7-49), **Ford, Rhodes, Parks & Co.**, Tower House, Chowringhee Square. (1372)

**Poddar, Manindra Chandra, A.** (1-7-49), F. (23-1-51), **Shana & Co.**, 10, Old Post Office Street. (1018)

†**Prager, Hubert Norris, A.** (1-7-49), C/o Steel Bros. & Co., Ltd., 6, Netaji Subhas Road. (1337)

**Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings.

†**Pye, John Mitchell, O.B.E., A.S.A.A., A.** (1-7-49), 4, Mangoe Lane. (412)

†**Raghavan, K., A.** (1-7-49), Suit No. 31/F, Hindustan Building, Corporation Place. (897)

†**Ragnupathi, T. R., A.** (1-7-49), C/o Port Commissioners Office, 15, Strand Road. (700)

**Raha, Rames Chandra, B.A., A.** (1-7-49), with **Love-lock & Lewes**, 4, Lyons Range. (789)

†**Rajagopalan, Conjeevaram, G.D.A., A.** (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (334)

**Rakshit, Bibhuti Bhushan, B.Com., A.** (1-7-49), 233/1-B, Upper Circular Road. (972)

†**Ramabadrhan, Gopalachariar, A.** (5-7-50), C/o Hercules Insurance Co., Ltd., 16, Hare Street. (1777)

**Ramalingam, C. S., A.** (1-7-49), **Roy & Bagchi**, 8/2, Hastings Street. (895)

†**Ramanujan, K. R., B.Sc., A.** (1-7-49), C/o Parry & Co. Ltd., Mercantile Buildings, Lall Bazar. (1482)

†**Ranken, Francis, A.** (1-7-49), C/o Jessop & Co., Ltd., 63, Netaji Subhas Road. (1252)

†**Raval, Narendraprasad Umishanker, B.A. (Hons.), A.** (1-7-49), income-tax Officer, Class 1, Grade II, 3, Government Place West. (1312)

**Ray & Co.**, P-27, Prinsep Street.

**Ray, Amitava, B.Sc., A.** (1-7-49), 27, Allenby Road. (1166)

**Ray, Amiya Nath, A.** (1-7-49), F. (16-8-49), **Ray & Ray**, 6, Church Lane. (69)

**Ray, Anilendu, B.Com., A.** (1-7-49), **Ray & Bhattacharya**, 8, Old Post Office Street. (1277)

**Ray, Basanta Kumar, B.Sc., G.D.A., A.** (1-7-49), F. (16-8-49), **B. K. Ray & Co.**, 14, Bentinck Street. (132)

**Ray & Bhattacharya**, 8, Old Post Office Street.

**Ray, Bimalansu, B.Com., A.** (1-7-49), 16-Q, Dover Lane, Ballygunge. (1445)

**Ray, Bimal Chandra, B.Sc., A.** (1-7-49), F. (1-4-52), 106/1C, Hazra Road. (747)

**Ray (B. K.) & Co.**, 14, Bentinck Street.

**Ray, Brajendra Krishna, B.Com., A.** (1-7-49), F. (29-5-50), 2, Dalhousie Square East, 1st Floor. (924)

**Ray, Kalidas, B.Com., A.** (1-7-49), 31/C, Ramakrishna Samadhi Road, P.O. Narkeldanga. (1163)

**Ray, Manindra Kumar, B.Sc., A.** (1-7-49), 188/A, Rash Behari Avenue. (1392)

†**Ray, Nripendra Nath, M.A., B.L., A.** (1-7-49), 20, Madan Mitra Lane, P.O. Beadon Street. (1058)

†**Ray, Ramesh Chandra, B.Com., A.** (1-7-49), 31, Ram Mohan Dutt Road, P.O. Elgin Road. (1259)

**Ray & Ray**, 6, Church Lane.

**Ray, Subodh Chandra, M.A., G.D.A., A.** (1-7-49), F. (16-8-49), 21-B, Lansdowne Place, Ballygunge. (884)

**Ray Choudhury (N. K.) & Co.**, 111-B, Netaji Subhas Road.

**Ray Choudhury, Nabendu Kumar, B.Com., A.** (16-2-52), **N. K. Ray Choudhury & Co.**, 111-B, Netaji Subhas Rd. (2150)

**Ray Moulik & Co.**, 3, Mangoe Lane.

**Ray Moulik, Anindya Kumar, B.Sc., G.D.A., A.** (1-7-49), F. (16-8-49), **Ray Moulik & Co.**, 3, Mangoe Lane. (332)

**Read (George) & Co.**, Avenue House, Chowringhee Square.

- Reid, Robert, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1429)
- †Richmond, William John, A. (1-7-49), C/o The Gramophone Co., Ltd., 33, Jessore Road, Dum Dum, Post Box No. 48. (1118)
- Robson, Thomas Ruston, A. (1-7-49), **Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road.** (1380)
- Roy (A. C.) & Co., 1-B, Old Post Office Street.**
- Roy, A. C., B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **A. C. Roy & Co., 1-B, Old Post Office Street.** (152)
- Roy, Amiya Mohan, B.Sc., A.S.A.A., A. (1-7-49), F. (25-9-50), **Mukherji & Roy, 23, Strand Road, P.B. No. 2595.** (1547)
- †Roy, Anil Kumar, B.A., A. (1-7-49), F. (13-10-49), C/o McLeod & Co., Ltd., Post Box No. 78, 3, Netaji Subhas Road. (580)
- Roy (A. M.) & Co., 1/B, Old Post Office Street.**
- Roy & Bagchi, 8/2, Hastings Street.**
- †Roy, Bhupendra Mohan, M.A., A.S.A.A., A. (1-7-49), 1, Kabir Road, P.O. Kaighat. (596)
- †Roy, Bibhuti Bhusan, B.A., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road.** (1029)
- †Roy, Bimala Prasad, B.A., B.L., A. (1-7-49), F. (21-5-51), Registrar of Joint Stock Companies, West Bengal, "Eastern Court", P-29, Mission Row Extension. (602)
- Roy, Hari Prasanna, B.Sc., G.D.A., A. (1-7-49), F. (18-7-50), **Ray & Co., P-27, Prinsep Street.** (339)
- Roy (J. M.) & Co., Temple Chambers, 2nd Floor, 6, Old Post Office Street.**
- Roy, Jitendra Mohan, G.D.A., A. (1-7-49), F. (16-8-49), **J. M. Roy & Co., Temple Chambers, 2nd Floor, 6, Old Post Office Street.** (363)
- Roy (K. C.) & Co., 10, Old Post Office Street, Ground Floor, Right Block.**
- Roy, Kshitish Chandra, M.A. (Com.), A.S.A.A., A. (8-8-50), **K. C. Roy & Co., 10, Old Post Office Street, Ground Floor, Right Block.** (1817)
- Roy (N. K.) & Co., P-39, Prinsep Street, P.O. Box No. 33, G.P.O.**
- Roy, Nripendra Krishna, M.Sc., A.S.A.A., A. (1-7-49), F. (16-8-49), **N. K. Roy & Co., P-39, Prinsep Street, P.O. Box No. 33, G.P.O.** (238)
- Roy (R. N.) & Co., 6, Hastings Street, Lindlie Chambers, 3rd Floor.**
- Roy, Rathindra Nath, B.Com., A. (1-7-49), F. (7-7-51), **R. N. Roy & Co., Lindlie Chambers, 3rd Floor, 6, Hastings Street.** (609)
- Roy, Satyabrata, F.S.A.A., A. (1-7-49), F. (16-8-49), **A. C. Roy & Co., 1-B, Old Post Office Street.** (625)
- †Roy, Satyendra Chandra, B.Sc., A. (1-7-49), C/o Airways (India) Ltd., P-37, Mission Row Extension. (643)
- Roychoudhuri & Co., 244-B, Vivekananda Road.**
- Roychoudhuri, Sudhir Kumar, B.Com., A. (22-5-50), **Roychoudhuri & Co., 244-B, Vivekananda Road.** (1737)
- Roy Choudhury (J. N.) & Co., 22, Canning Street.**
- Roy Choudhury, Jyotirindra Nath, G.D.A., A. (1-7-49), F. (16-8-49), **J. N. Roy Choudhury & Co., 22, Canning Street.** (337)
- Roy Choudhury (K. C.) & Co., 12, Dalhousie Square East.**
- Roy Chowdhury, Kshitish Chandra, G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Roy Chowdhury & Co., 12, Dalhousie Square East.** (342)
- Roy Chowdhury, Kumar Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Roy Chowdhury & Moitra, 8/2, Hastings Street.** (274)
- Roy Chowdhury & Moitra, 8/2, Hastings Street.**
- Roy Chowdhury, Sachindra Mohan, B.Com., A. (21-3-50), 3, Mangoe Lane. (1660)
- Saha, Girindra Mohan, B.Com., F.S.A.A. (Lond.), A. (1-7-49), F. (3-11-51), **G. Basu & Co., 6, Hastings Street.** (947)
- Saha, Gopal Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Saha & Co., 10, Old Post Office Street.** (341)
- Saha, Hiron Kumar, B.Com., A. (1-7-49), F. (28-8-51), **Saha & Majumdar, P-5, Canning Street, 2nd Floor.** (875)
- Saha & Majumdar, P-5, Canning Street, 2nd Floor.**
- Saha, Rabindra Nath, B.Sc., A. (1-7-49), F. (16-8-49), **Saha & Majumdar, P-5, Canning Street, 2nd Floor.** (808)
- Saha (S. P.) & Co., 5, Hastings Street, 1st Floor.**
- Saha, Sarada Prasad, B.Com., A. (23-5-50), **S. P. Saha & Co., 5, Hastings Street, 1st Floor.** (1680)
- Sambhu N. De & Co., 1-B, Old Post Office Street.**
- †Sampat, Mathuradas Dharamshi, G.D.A., A. (1-7-49), Accountant, National Insurance Co., Ltd., 7, Council House Street. (840)
- Sanyal (G.) & Co., Temple Chambers, 6, Old Post Office Street.**
- Sanyal, Gaurishankar, B.Com., A. (25-11-49), **G. Sanyal & Co., Temple Chambers, 6, Old Post Office Street.** (1622)
- Sanyal, Nripendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (3-1-50), **N. Sarkar & Co., 17, Mangoe Lane.** (375)
- Sarkar, Arun Prakash, B.Com., A. (1-7-49), **Das Sarkar & Co., 8/2, Hastings Street.** (1432)
- Sarkar, Asoke Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 18-B, Mohan Lal Street. (781)
- †Sarkar, Bijay Kumar, G.D.A., A. (1-7-49), 8/D, Ekdalia Place, Ballygunge. (1525)
- †Sarkar, Durga Charan, A. (1-7-49), with **Price, Waterhouse, Peat & Co., B-4, Clive Building, 8, Netaji Subhas Road.** (1162)
- Sarkar (K. C.) & Co., Room No. 46, Stephen House, 4 & 5, Dalhousie Square.**
- Sarkar, Kshitish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Sarkar & Co., Room No. 46, Stephen House, 4 & 5, Dalhousie Square.** (297)
- Sarkar (N.) & Co., 17, Mangoe Lane.**
- Sarkar, Narendranath, M.A., F.S.A.A., A. (1-7-49), F. (11-10-50), 57, Ballygunge Gardens. (68)
- †Sarkar, Sudhindra Nath, B.Sc., G.D.A., A. (1-7-49), 80, Karbala Tank Lane. (471)
- Sarkar, Sukumar De, B.Sc., A. (29-8-51), 9, Bowali Mondal Road. (2070)
- Sen, Ahindra Nath, B.A., A. (1-7-49), with **Lovelock & Lewes, 4, Lyons Range.** (952)
- †Sen, Amiya Kumar, A. (1-7-49), 11, Lake Avenue. (1406)
- Sen, Arun Kumar, B.Com., A. (1-7-49), 3/2, Madan Street, 1st Floor. (1396)
- Sen, Bansi, B.Com., A. (1-7-49), 37, Beadon Row, P.O. Beadon Street. (1103)
- †Sen, Biman Behari, B.A., G.D.A., A. (1-7-49), 80/B, Sambhu Nath Pandit Street, P.O. Elgin Road. (1405)
- †Sen, Biswajit, B.Com., A. (28-3-51), 40/2, Guruprasad Chowdhury Lane. (1978)
- Sen (C. R.) & Co., 4, Clive Ghat Street.**
- Sen, Chitta Ranjan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **C. R. Sen & Co., 4, Clive Ghat Street, 2nd Floor.** (71)
- Sen, Devaprosad, B.A., A. (1-7-49), F. (26-10-50), 9/7/C, Pearey Mohan Sur Lane, P.O. Beadon St. (822)
- Sen (J.) & Co., 5, Hastings Street, Top Floor.**
- Sen, Jitendranath, F.S.A.A., A. (1-7-49), F. (16-8-49), **J. Sen & Co., 5, Hastings Street, Top Floor.** (231)
- Sen (P.) & Co., 10, Old Post Office Street, First Floor.**
- Sen, Parbati Sankar, M.A., B.Com., A. (1-7-49), F. (24-12-49), **P. Sen & Co., 10, Old Post Office Street, First Floor.** (956)
- †Sen, Rabindra Nath, M.A., B.L., B.Com., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road.** (1054)
- Sen (S.) & Co., 137, Canning Street.**
- †Sen, Sakti Sankar, A. (1-7-49), 5/2-A, Bir Chand Goswami Lane. (693)
- Sen, Santosh Kumar, F.S.A.A., A. (1-7-49), F. (16-8-49), **Kar Sen & Co., 9, Hastings Street.** (235)
- Sen, Satya Ranjan, M.A., A.S.A.A., A. (1-7-49), 9, Old Court House Street. (1216)
- Sen, Saures Chandra, A. (1-7-49), 1/3-B, Delhi Serampore Lane, Ballygunge. (812)
- Sen (S. M.) & Co., 4/1, Apurba Mitter Road.**
- Sen, Sudhindra Mohan, B.A., A. (1-7-49), **S. M. Sen & Co., 4/1, Apurba Mitter Road.** (1246)
- Sen Gupta, Asim Kumar, B.Com., A. (21-5-51), 33, Netaji Subhas Road, 2nd Floor. (1999)
- †Sen Gupta, Benoyendra Prasad, A.S.A.A., A. (1-7-49), C/o The Calcutta Electric Supply Corporation Ltd., Victoria House. (1518)

Sen Gupta, Bijan Kumar, M.A., B.Com., LL.B., A. (1-7-49), J. C. Das & Co., 135, Canning Street. (1263)

Sen Gupta (D. C.) & Co., 111-B, Netaji Subhas Road.

Sen Gupta, Dipes Chandra, B.Com., A. (1-7-49), D. C. Sen Gupta & Co., 111-B, Netaji Subhas Road. (1370)

Sen Gupta, D. M., A. (1-7-49), 10, Hastings Street. (1558)

†Sen Gupta, Kali Pada, B.Sc., B.Com., A. (1-6-50), 27, Purna Mitra Place, Santhipalli, Tollygunge. (1753)

Sen Gupta (N.) & Co., 98/2, Harish Mukherjee Road.

Sen Gupta, Nirou Baran, B.Com., A. (17-4-50), N. Sen Gupta & Co., 98/2, Harish Mukherjee Road. (1698)

Sengupta (S.) & Co., 10, Old Post Office Street.

†Sen Gupta, Sisir Kumar, M.A., A. (1-7-49), 62, Ganesh Chandra Avenue. (703)

Sen Gupta, Sitalacharan, M.A., G.D.A., A. (1-7-49), R. (16-8-49), S. Sen Gupta & Co., 10, Old Post Office Street. (458)

Sen Gupta (S. M.) & Sons, 10, Hastings Street.

Sen Gupta, Sudhansu Mohan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), S. M. Sen Gupta & Sons, 10, Hastings Street. (405)

Sen Gupta, Sudhindra Nath, M.A., B.Com., A. (9-1-50), J. C. Das & Co., 135, Canning Street. (1645)

Sen Gupta, Surendra Mohan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), S. M. Sen Gupta & Sons, 10, Hastings Street. (166)

Sethia (B. M.) & Co., 2, Royal Exchange Place.

Sethia, Bahadur Mal, B.Com., A. (21-9-49), B. M. Sethia & Co., 2, Royal Exchange Place. (1592)

Shaha & Co., 10, Old Post Office Street.

Sharma, Durga Prasad, M.A., B.Com., A. (1-7-49), Sharma Gautam & Co., 138, Canning Street. (1150)

Sharma Gauntam & Co., 138, Canning Street.

Sharma (H. P.) & Co., Temple Chambers, 6, Old Post Office Street.

Sharma, Hari Prasad, B.Com., A. (1-7-49), H. P. Sharma & Co., Temple Chambers, 6, Old Post Street. (1228)

Sheshadri, Nagar Subbarao, G.D.A., A. (1-7-49), P-244, Lake Road, (1024)

†Shukla, Rameschandra Narbheram, B.Com., A. (16-12-49), C/o Louis Dreyfus & Co., Ltd., Pollock House, 28, Pollock Street. (1632)

†Sifton, James Elgood, A. (1-7-49), C/o Kilburn & Co., Ltd., 4, Fairlie Place. (1144)

†Sim, George Alexander Strachan, A. (1-7-49), C/o Andrew Yule & Co., Ltd., 8, Clive Row. (917)

Singhi & Co., 1-B, Old Post Office Street.

Singhi, Ramchandra, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Singhi & Co., 1-B, Old Post Office Street. (667)

Sinha, Biman Bhusan, B.A., G.D.A., A. (1-7-49), Sinha & Mookerjee, 7-A, Duff Lane. (428)

Sinha & Mookerjee, 7-A, Duff Lane. Sinha Roy (S. K.) & Co., 19, Strand Road.

Sinha Roy, Santosh Kumar, M.A., B.Com., A. (15-5-51), S. K. Sinha Roy & Co., 19, Strand Road. (1715)

†Sinha, Satyendra Nath, B.A. (Com.) (Hons), A. (22-5-51), C/o National Tobacco Co., of India Ltd., "Norton Buildings", 1 & 2, Old Court House Corner. (2000)

Sircar Gupta & Co., 3/1, Mangoe Lane.

Sircar, Sontoshmoy, M. A., B.Com., A. (1-7-49), Sircar Gupta & Co., 3/1, Mangoe Lane. (1371)

Sitaram & Co., 10, Old Post Office Street.

Sitaram, Swaminatha, B.Com., A. (29-9-51), Sitaram & Co., 10, Old Post Office Street. (2043)

Sloan, James, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1427)

Smailes, John, A. (1-7-49), F. (23-12-50), Ford, Rhodes, Parks & Co., Tower House, Chowringhee Square. (517)

†Smalley, David, A. (1-7-49), C/o McLeod & Co., Ltd., McLeod House, 3, Netaji Subhas Road. (1510)

†Smalley, John, A. (1-7-49), C/o McLeod & Co., Ltd., 3, Netaji Subhas Road. (1508)

Smedley, William Oliver, A. (1-7-49), For, Rhodes, Parks & Co., Tower House, Chowringhee Square. (1376)

Som (R.) & Co., 1, Ramananda Chatterjee Street.

Som, Rakhaldas, B.A., A.S.A.A., A. (1-7-49), F. (15-11-50), R. Som & Co., No. 1, Ramananda Chatterjee Street. (1027)

Sreen (Y. P.) & Co., 9, Royal Exchange Place, 3rd Floor, Room No. 4.

Sreen, Yash Pal, B.A., A. (1-7-49), F. (16-8-49), Y. P. Sreen & Co., No. 9, Royal Exchange Place, 3rd Floor, Room No. 4. (630)

†Srinivasan, Hiremagalur Ramingar, M.A., A.S.A.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1315)

†Subramaniam, K. M., A. (1-7-49), Audit Officer, Damodar Valley Corporation, Anderson House, Alipore. (303)

†Subramanian, N. P., B.A., G.D.A., A. (1-7-49), Secretary & Chief Accountant, Orient Longmans Ltd., 17, Chittaranjan Avenue. (1179)

Sur, Amal Kumar, M.A., B.Com., A. (1-7-49), 14-P, Middle Road, P.O. Entally. (1350)

Sur, Purnanka Mohan, F.S.A.A., A. (1-7-49), F. (16-8-49), Sur & Sen, 11, Old Post Office Street. (419)

Sur & Sen, 11, Old Post Office Street.

†Sur, Upendra Nath, B.Sc., A.S.A.A., A. (1-7-49), Suit 8, 36, Chowringhee. (1131)

Suri & Co., 2nd Floor, No. 1, British Indian Street.

Suri, Ishar Singh, G.D.A., A. (1-7-49), Suri & Co., No. 1, British Indian Street, 2nd floor. (955)

†Suri, Tej Partap Singh, B.Sc., A. (1-7-49), No. 1, British Indian Street, 2nd Floor. (1064)

Susrut Mukherji & Co., 8/2, Hastings Street, 2nd Floor.

†Swami, M. Vaidyanatha, B.A., L.T., G.D.A., A. (1-7-49), Internal Auditor, The Indian Oxygen & Acetylene Co., Ltd., 48/1, Diamond Harbour Road. (410)

Swaminathan, Ramakrishna, B.Com., A. (11-11-49), 112-B, Russa Road. (1614)

Tandan, Gopal Das, G.D.A., A. (1-7-49), with S. R. Batliboi & Co., 1-B, Old Post Office Street. (380)

Taneja, Raghubir Lal, A. (1-7-49), C/o Place Siddons & Gough, 6, Lyons Range. (486)

†Tanner, John Darley, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1033)

†Tataporewala, B. Nadirshaw, A. (21-9-49), 84, Dharamtala Street, Block A, Room No. 1. (1597)

†Tayal, Yashbir Singh, B.Com., (Lond.), A.C.A. (Eng. & Wales), A. (31-10-51), C/o Braithwaite & Co., (India) Ltd., Hide Road, Kidderpore. (2098)

†Thakur, Kamakhya Prasad, B.A., A. (1-7-49), Commercial Tax Officer, Canning Street Dist. II Charge, 10, Madan Street. (1171)

Thomson, Alistair Young, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1428)

†Turcan, Charles Ian, A. (1-7-49), C/o Andrew Yule & Co., Ltd., 8, Clive Row. (920)

Turnbull, Graham Fraser, A. (1-7-49), Ford, Rhodes, Parks & Co., Tower House, Chowringhee Square. (1173)

Ushar, Graham Aitchison, A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road. (1211)

†Venkata Raman, Kalpathy Sivaramakrishna, A. (7-7-50), 3, Government Place West. (1785)

†Vernede, Jack Ronald, A. (1-7-49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, P.B. No. 189, G.P.O. I. (1300)

Viccajee, Victor Framjee, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), S. R. Batliboi & Co., 1-B, Old Post Office Street. (43)

†Walker, William John Barr, A. (1-7-49), C/o The Statesman Ltd., Chowringhee Square. (1322)

†Wright, Lewis Arthur, A. (1-7-49), C/o The Gramophone Co., Ltd., 23, Jessore Road, Post Box No. 48, Dum Dum. (1139)

## CUTTACK

Naik (H.) & Co., Telenga Bazar.

Naik, Hrudayanand, B.A., A. (1-7-49), F. (16-8-49), H. Naik & Co., Telenga Bazar. (710)

## DARJEELING

†Banerjee, Mrityunjay, B.Com., A. (3-3-51), with George Read & Co., 1, Auckland Villas, Gandhi Road. (1966)

Mitra (P. K.) & Co., Nihar Lodge, Ladena Road.

**DHANBAD**

**Gutgutia (K. N.) & Co.**, Oil Mill Road.

**DIBRUGARH (Assam)**

Sarkar, Mrinal Kanti, B.A., A. (1-7-49), **M. K. Sorcar & Co.**, Santipara Main Road, P.O. Rehabori. (1490)

Singh, Mukti Prasad, B.A., A. (1-7-49), F. (16-8-49), Santipara, Rehabori P.O. (779)

**Sorcar (M. K.) & Co.**, Santipara Main Road, P.O. Rehabori.

**DIGBOI (Assam)**

†Ray, Bikas Chandra, A.S.A.A., A. (25-9-51), Accountant, Assam Oil Coy. Ltd., Bungalow No. 29. (2081) **DISERGARH (Dt. Burawan)**

†Ghosh, Jagannath, A.S.A.A., A. (17-4-51), C/o Dishergarh Power Supply Co., Ltd., Administrative Office, Sanctoria. (1989)

†Morris, Joseph, A. (1-7-49), Sanctoria. (1400)

**GAUHATI (Assam)**

Das Gupta, Promatha Nath, B.A., G.D.A., A. (1-7-49), F. (29-11-50), Danish Road. (665)

**HOWRAH**

Banerjee, Profulla Sankar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Day & Co.**, 7, Dinoo Lane, P.O. Kadamtala. (506)

Banerjee, Saurendra Nath, B.Sc., A. (8-5-51), 22/23, Sivagopal Banerjee Lane, Salkia. (1996)

Das, Ranendra Monan, B.Com., A. (16-2-52), 5, Circular Road. (2162)

†Datta, Bimal Bhushan, M.A., B.Com., A. (8-2-51), 30, Banpara Road, P.O. Botanic Gardens. (1951)

**Day & Co.**, 7, Dinoo Lane, P.O. Kadamtala.

Day, Birendra Kumar, A. (1-7-49), F. (16-8-49), **Day & Co.**, 7, Dinoo Lane, P.O. Kadamtala. (537)

†Halpin, Henry Joseph, A.C.A. (Eng. & Wales), A. (1-7-49), C/o Burn & Co., Ltd., Howrah Iron Works. (1553)

Kundu, Radha Krishna, B.A., A. (1-7-49), 5/1, Debendra Ganguly Road, Salimar. (944)

Mukherjee, Amolendu Sekhar, B.Com., A. (21-3-52), 142, Ramakristopur Lane, P.O. Sibpur. (2180)

**JALPAIGURI**

†Bandyopadhyay, Hiran Kumar, B.A., G.D.A., A. (1-7-49), Agricultural Income-tax Officer, Jalpaiguri Range. (369)

†Bhattacharyya, Shambhu Nath, B.Com., A. (14-8-50), Agricultural Income-tax Officer Incharge, Jalpaiguri Range. (1822)

**Paul & Rudra**, No 3, West Gumtee.

Rudra, Asit Baran, B.Sc., B.L., G.D.A., A. (1-7-49), F. (16-8-49), **Paul & Rudra**, No. 3, West Gumtee. (302)

**JORHAT**

Salkia, Jnanendra Nath, B.Com., A. (17-4-51), Tarajan. (1986)

**KRISHNAGAR (Dt. Nadia)**

†Bhattacharyya, Santosh Kumar, B.Sc., B.Com., A. (2-9-50), Agricultural Income-tax Officer. (1860)

**MIDNAPORE**

†Sinha, Dilip Kumar, B.Com., A. (1-7-49), Agricultural Income-tax Officer, Grade I, Midnapore Range. (1434)

**NOWGONG (Assam)**

†Chakrabarty, Brindaban Chandra, B.A., G.D.A., A. (7-11-50). (1887)

**SHILLONG**

†Bardalai, Kiran Chandra, B.Com., A. (1-7-49), Chief Auditor of Co-operative Societies, Assam, Geeta Bhawan, Kench's Trace. (1125)

Guha, Ranendra Sankar, M.A. (Cantab), A.C.A. (Eng. & Wales), A. (15-10-51). C/o Shri G. S. Guha, M.P. "Bina Lodge". (2088)

Majumdar, Upendra Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), G. S. Road. (343)

**TRIBENI (Dist. Hooghly)**

†Sen Gupta, Satyabrata, M.A. (Com.), A. (1-7-49), C/o Tribeni Tissues Ltd., Village: Chandrahatl. (1257)

**REGION IV****THE STATES OF UTTAR PRADESH, BIHAR, MADHYA PRADESH, BHOPAL, RAJASTHAN, VINDHYA PRADESH & MADHYA BHARAT****AGRA**

Agarwal, Kailashi Lal, B.Com., LL.B., A. (25-8-49), **Kailash & Co.**, Kokila Market, Kinari Bazar. (1582)

**Agarwala (D. P.) & Co.**, Kanhaiya Buildings, Belanganj.

Agarwal, Dwarka Prasad, B.Com., LL.B., A. (6-2-51), **D. P. Agarwala & Co.**, Kanhaiya Buildings, Belanganj. (1946)

**Agrawala (K. B. L.) & Co.**, 70, Kanhaiya Buildings, Raja-ki-Mandi.

Agrawala, Kunj Behari Lal, B.Com., LL.B., A. (1-7-49), **A. B. L. Agrawala & Co.**, 70, Kanhaiya Buildings, Raja-ki-Mandi. (1190)

**Diksmit (M. L.) & Co.**, 13, Vijay Nagar Colony.

Diksmit, Mohan Lal, B.Com., LL.B., A. (1-7-49), **M. L. Diksmit & Co.**, 13, Vijay Nagar Colony. (1346)

Garg, Prem Dayal, M.A., B.Com., A. (22-7-50), Wazir Pura. (1808)

**Gupta (S. N.) & Co.**, "Sukh Niketan", Mahatma Gandhi Road.

Gupta, Sukh Nandan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Gupta & Co.**, "Sukh Niketan", Mahatma Gandhi Road. (123)

**Kaush & Co.**, Kinari Bazar.

**Menta (R. S.) & Co.**, 79-F, Prem Nagar, Dayalbagh.

Menta Raghubir Singh, M.A., G.D.A., A. (1-7-49), F. (13-10-49), **R. S. Menta & Co.**, 79-F, Prem Nagar, Dayalbagh. (951)

†Venugopal, K. V., B.Sc., A. (1-7-49), No. 4 Wing, I.A.F. Station. (1539)

**ALIGARH**

Rasool, Sharfatur, G.D.A., A. (1-7-49), F. (16-8-49), Dohpur Road. (115)

Saksena, Bahadur Lal, B.A., A. (31-5-51), Jaigunj. (2006)

**ALLAHABAD**

**Jaiswal (G. P.) & Co.**, 90, Johnstoneganj.

Jaiswal, Gaya Prasad, G.D.A., A. (1-7-49), F. (16-8-49), **G. P. Jaiswal & Co.**, 90, Johnstoneganj. (278)

†Kar, Purnendu Mohan, M.Sc., A. (1-7-49), C/o A. H. Wheeler & Co., 15, Elgin Road. (818)

†Mukherjee, Bhupendra Narayan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, 23-A, Thornhill Road. (245)

**BANARAS**

Chatterjee, Abimukta, G.D.A., A. (1-7-49), F. (16-8-49), **Chatterjee & Chatterjee**, Lala Lajpat Rai Road. (197)

**Chatterjee & Chatterjee**, Lala Lajpat Rai Road.

**Misra (S. K.) & Co.**, 39/79, Chowk.

Misra, Shri Krishna, B.Com., A. (21-3-50), **S. K. Misra & Co.**, 39/79, Chowk. (1669)

Saigal, P. N., A. (1-7-49), F. (16-8-49), Near Kamachha P.O. (1580)

**BAREILLY**

**Jain Choudhary & Co.**, Khanna Building, Subhashnagar.

Jain, Thakur Das, G.D.A., A. (1-7-49), F. (16-8-49), **Jain Choudhary & Co.**, Khanna Building, Subhashnagar. (319)

**BETTIHA (Champaran Dt.)**

†Ranganathan, T. S., B.Sc., A. (22-7-50), C/o Associated Tube Wells Ltd. (1807)

**BHAGALPUR CITY**

**Jha (K.) & Co.**, 1, Motilal Mishra Lane, Bhikhanpur.

Jha, Kameshwar, M.A., B.Com., A. (14-8-51), **K. Jha & Co.**, 1, Motilal Mishra Lane, Bhikhanpur. (2049)

**BHOPAL**

†Saksena, Shiv Prasad, B.Com., LL.B., A. (1-7-49), Assistant Accounts Officer, Office of the Deputy Accountant-General, (M.P.), Outside Peergate. (1550)

**Sharma (P. B.) & Co.**, Chowk.

Sharma, Parmeshwari Ballabh, B.Com., A. (1-7-49), F. (10-8-51), **P. B. Sharma & Co.**, Chowk. (1066)

**CHITTORGARH**

**Surana (M. L.) & Co.**, Surana Building.

Surana, Manoharlal, B.Com., A. (23-2-52), **M. L. Surana & Co.**, Surana Building. (2165)

**DARBHANGA (Bihar)**

Dutt, Ronendra Nath, M.A., LL.B., A.C.A. (Eng. & Wales), A. (1-7-49), Raj Darbhanga. (83)

**DEHRA DUN**

**Bahri (P. N.) & Co.**, 15, Rajpur Road.

Bahri, Parma Nand, G.D.A., A. (1-7-49) F. (16-8-49), **P. N. Bahri & Co.**, 15, Rajpur Road. (256)



**GHAZIABAD****Jagdish Prasad & Co.**, Grand Trunk Road**GWALIOR****Bhargava M B, A** (1-7-49), Behind Chitra Talkies, Lashkar (1559)**Gupta (S. N.) & Co.**, Parwati Niwas, Sarafa Bazar, Lashkar**Khanna & Khosla**, Massoom Building, Patenkar Road, Lashkar†**Pandit Ramakant Vinayakrao, B Com, A** (1-7-49) Assistant Commissioner of Income-tax, Government of Madhya Bharat (971)**Shinde (B. G.) & Co.**, Station Road, Scindia-ki-Chaoni**Shinde, Baburao Govindrao B Com, A** (23-8-50), **B. G. Shinde & Co.**, Station Road, Scindia-ki-Chaoni (1853)**Vidarthi & Sons**, Deedwana Oli, Lashkar**Vidarthi Bishen Sahai A** (16-1-51), **Vidarthi & Sons**, Deedwana Oli, Lashkar. (1938)**HALDWANI**†**Khanna, Padam Lal, B Com (Lond), A** (1-7-49), C/o Tikonla Automobile Engineers (357)**HAZARIBAGH TOWN**†**Kesav. Bindiganauley, BSc A** (24-8-49), Assistant Accounts Officer, Damodar Valley Corporation, "Hampton Court" (1578)**INDORE****Deshpande, Shrinivas Vasudevrao B A, A** (16-8-50), 102/1, M T Cloth Market (1823)**Dinubhai & Co.**, 13, Mahatma Gandhi Road**Gandhi (O. T.) & Co.**, 44, Bada Sarafa.**Gandhi Oshhavlal Tribhovandas, B Com, A** (27-8-49), **O. T. Gandhi & Co.**, 44, Bada Sarafa (1585)**Gupta (R. L.) & Co.**, 35, Sitlamata Bazar.**Gupta Ratanlal Bankatlal, B Com, LL B, A** (1-7-49), **F** (27-2-50) **R. L. Gupta & Co.**, 35, Sitlamata Road (929)**Jhavar, Harinarayan Murlidhar, M A, B Com, LL B, A** (31-10-51), with **R. D. Joshi & Co.**, 5, Yeshwant Road (2097)**Joshi, Madhav Bhikaji, B Com, A** (2-7-51), with **K. K. Mankeshwar & Co.**, 67, Mahatma Gandhi Road. (2034)**Joshi (R. D.) & Co.**, 5, Yeshwant Road**Joshi, Rajaram Durgashankar, B A, A** (1-7-49), **F** (16-8-49), **R. D. Joshi & Co.**, 5, Yeshwant Road (716)**Kasbekar Sitaram Mahableshwar, A** (1-7-49), **F** (11-9-50) **R. D. Joshi & Co.**, 5, Prince Yeshwant Road (770)**Mankeshwar (K. K.) & Co.**, 67, Mahatma Gandhi Road**Mehta, Manmohan Chand, B Com, A** (19-8-50), **Dinubhai & Co.**, 13, Mahatma Gandhi Road (1842)**Padliya (C. H.) & Co.**, 89, Jail Road, Laxmi Bhuvan**Padliya Chandraprakash Hiralal, B Com, A** (22-12-49), **C. H. Padliya & Co.**, 89, Jail Road, Laxmi Bhuvan (1637)**Rangnekar Gangadhar Vishmupant, B Com, A** (1-7-49), 34, Topkhana Lane No 2 (980)†**Shah, Sumanchandra Thakorlal A** (1-7-49), Asst Manager, Nandlal Bhandari Mills Ltd., 23, New Colony, Near M S High School (1039)†**Talati Bejonji Burjorji, A S A A, A** (1-7-49), C/o The Central Bank of India Ltd (1053)**JABALPORE****Jatar (S.P.) & Co.** American Pharmacy Building, Tularam Square**Jatar Shrikrishna Prabhakar B Com, A** (2-6-51), **S. P. Jatar & Co.**, American Pharmacy Building, Tularam Square (2008)**Madan (C.) & Co.**, 816, Jawaharganj**Madan Prakash Chandra, B Com, A** (21-3-50), **C. Madan & Co.**, 816 Jawaharganj (1668)**JAIPUR CITY****Bahl Hans Raj G D A, A** (1-7-49), **B. D. Gargleya & Co.**, Kothari Bhawan Opposite Bhawani Talkies (1138)**Bhogilal Chimanlal Shah & Co.**, Johri Bazar**Gandhi (O. T.) & Co.**, Johari Bazar**Garg Hem Chand B A (Com) (Hons), A** (24-9-49) **R. K. Khanna & Co.**, Chura Rasta.**Gargleya (B. D.) & Co.**, Kothari Bhawan, Opp Bhawani Talkies, Outside Sanganeri Gate**Gutgutia (K. N.) & Co.**, Sir Mirza Ismail Road.**Jain, Munni Lal, M Com, LL B A** (1-9-50), with **Singhi & Co.**, Khetan Bhawan, Mirza Ismail Road. (1856)**Khanna (R. K.) & Co**, Chura Rasta**Khosla (B.) & Co.**, Johari Bazar**Khosla, Balram B A, G D A A** (1-7-49), **F** (25-9-50), **B. Khosla & Co.**, Johari Bazar. (470)**Lekhi (U. S.) & Co**, Johri Bazar**Lekhi, Ugger Sein, A** (15-5-50), **U. S. Lekhi & Co.**, Johri Bazar (1713)**Sharma, Madan Lal, B Com, A** (21-9-49), Piliari Bhawan, Mirza Ismail Road (1601)**Singhi & Co.**, 'Khetan Bhawan', Sir Mirza Ismail Road**Surana (P. S.) & Co.**, Durlabh Bhawan, Sir Mirza Ismail Road**Surana, Pratap Singh B Com, A** (1-7-49), **F** (5-10-50), **P. S. Surana & Co.**, Durlabh Bhawan, Sir Mirza Ismail Road (892)**JAMSHEDPUR**†**Chaudhuri, Saroj Kumar M A, B L, A** (1-7-49), Deputy Controller of Accounts, Tata Iron & Steel Co, Ltd (1142)†**Damkevala, Hormazdlar Fredoon, A S A A, A** (1-7-49) Internal Audit Officer The Tata Iron & Steel Co, Ltd (659)†**Dastur, Homi Jamshed B A, G D A A** (1-7-49) Assistant Controller of Accounts, The Tata Iron & Steel Co, Ltd (701)†**Gheyara, Framji Kalkhushroo, A** (1-7-49), Senior Accounts Assistant, Tata Locomotive & Engineering Co, Ltd (976)†**Krishnamoorthy Bangalore, A S A A A** (1-7-49) Assistant Controller of Accounts, The Tata Iron & Steel Co, Ltd (1509)†**Kuruvilla, Palakunnathu Jacob, B Sc, B Com, A** (1-7-49), Accounts Officer (Financial) The Tata Locomotive & Engineering Co, Ltd (795)†**Nagabhushan, Bagllur Subbaramiah, B Sc (Hons), A** (7-2-51) Senior Accounts Assistant (I. S. V.), Accounts Dept, Tata Iron & Steel Co, Ltd (1949)†**Natarajan, K, B A, A** (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co, Ltd (881)†**Rustomji Minoo Kalkhosru, B A (Hons), (London), A** (1-7-49), Controller of Accounts, Tata Locomotive & Engineering Co, Ltd (1463)**JHARIA (Dt Manbhum)****Maltra (P. B.) & Co.**, K Worah & Company Buildings**Maltra Phanindra Bhuran B Com, G D A., A** (1-7-49), **F** (16-8-49), **P. B. Maltra & Co.**, K Worah & Company Buildings. (65)**Thakkar Tribhuvan Shivalal B A, A** (1-7-49), **Tribhuvandas Thakkar & Co.**, Bharat Motor Stores Building, Near Petrol Pump (986)**Thakkar Tribhuvandas & Co.**, Bharat Motor Stores Building, Near Petrol Pump**JODHPUR****Bhatt Ashwini Kumar B Com, A** (25-8-50), Opp Bridge Kutcheri Road, Sojati Gate (1854)**Gang, Abheymal, B Com, A** (1-7-49), Sojati Gate (1484)**Sharda (J.) & Co.**, Mirchi Bazar**Sharda, Jethanand B Com, A** (18-8-49), **J. Sharda & Co.**, Mirchi Bazar. (1574)**Sharma, Udaya Nand, B A, LL B, A** (1-7-49), **F** (16-8-49) 57, Jaswant Bhawan (848)**Surana (P. S.) & Co.**, Nehta Chamber, Chopasni Road.**KANPUR****Agrawal (P. D.) & Co**, 39/24, Meston Road**Agrawal, Prabhu Dayal, B Com LL B, A** (30-5-50) **P. D. Agrawal & Co.**, 39/24, Meston Road (1750)**Bhargava (P. S.) & Co.**, Anant Niwas, Birhana Road**Bhargava Prahlad Sharan, B Com, A** (1-7-49), **P. S. Bhargava & Co.**, Anant Niwas, Birhana Road. (1467)

Bhatia, Santokh Singh, A. (1-7-49), with **Sodhbans & Co.**, Commercial Building, Mahatma Gandhi Road. (1549)

†Bhattacharyya, Kalinarayan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Chief Accountant, Kanpur Development Board. (451)

**Bhaty (I. S.) & Co.**, Commercial Building, Mahatma Gandhi Road.

Bhatty, Ishwar Singh, G.D.A., A. (1-7-49), F. (16-8-49). **Sodhbans & Co.**, Commercial Buildings, Mahatma Gandhi Road. (382)

**Chaturvedi (B. N.) & Co.**, Chaturvedi House, Kasturba Gandhi Road.

Chaturvedi, Bishamber Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **B. N. Chaturvedi & Co.**, Chaturvedi House, Kasturba Gandhi Road. (321)

Fuller, Roland Usher, A. (1-7-49), F. (16-8-49), **Price Waterhouse, Peat & Co.**, 14/87, Civil Lines, P.B. No. 61 (119)

Gupta, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., A. (1-7-49), F. (12-3-50), **M. L. Gupta & Co.**, Laxman Bhawan, Mall Road. (263)

**Gupta (M. L.) & Co.**, Laxman Bhawan, The Mall.

**Gupta (R. C.) & Co.**, 24/50, Birhana Road.

Gupta Ram Chand B.Com., A. (1-7-49), F. (7-6-50), **R. C. Gupta & Co.**, 24/50, Birhana Road. (830)

Kalra, Bhupendra Pal Singh, B.Com., A. (6-2-51), **B. S. Kalra & Co.**, 26/62, Birhana Road. (1948)

**Kalra (B. S.) & Co.**, 26/62, Birhana Road

**Kanoor (S. K.) & Co.**, National Insurance Building, The Mall.

Kanoor Sri Krishan, M.A., A. (1-7-49), **S. K. Kapoor & Co.**, National Insurance Building, The Mall. (1379)

**Lall (R. M.) & Co.**, 44/320 Meston Road Post Box No. 274.

Lall, Rama Mohan, M.Com., LL.B., A. (20-5-50), **B. M. Lall & Co.**, 44/320, Meston Road, Post Box No. 274. (1736)

**Man Mohan Lal & Co.**, 33/9, Chowk, Stationery Bazar.

Mehra, Badrinath, B.Com., A. (5-9-50), **Mehra Khanna & Co.**, 14/77, The Mall Near Nigar Talkies. (1859)

**Mehra Khanna & Co.**, 14/77, The Mall, Near Nigar Talkies.

**Mehrotra & Co.**, 15/247-A, Civil Lines

Mehrotra, Hakim Roy, G.D.A., A. (1-7-49), F. (16-8-49), **Mehrotra & Co.**, 15/247-A, Civil Lines (47)

**Mehrotra Tandan & Co.**, Pioneer Building, Meston Road.

Mehrotra, Satya Narain, B.Com., A. (1-7-49), **Mehrotra Tandon & Co.**, Pioneer Building, Meston Road. (1082)

†Menzies, Sir Robert, O.B.E., C.A., (Scot.), A. (1-7-49), Post Box No. 77, Sutherland House. (121)

**Parmarhi (R. K.) & Co.**, 59/40, Birhana Road.

Parmarhi, Ram Krishna, B.Com., A. (18-4-50), **R. K. Parmarhi & Co.**, "Vishwambhar Bhawan", 59/40, Birhana Road. (1700)

Prag Dutta, B.Com., A. (1-7-49), Arun Nivas, Birhana Road. (1251)

**Price, Waterhouse, Peat & Co.**, 14/87, Civil Lines.

Saksena, Man Mohan Lal, B.Com., LL.B., A. (1-7-49), **Man Mohan Lal & Co.**, 33/9, Chowk, Stationery Bazar. (1310)

**Sharma (J. N.) & Co.**, 26/49, Birhana Road.

Sharma, Jagannath, A. (1-7-49), F. (16-1-51), **J. N. Sharma & Co.**, 26/49, Birhana Road. (1038)

Shukla, Ram Shanti Swarup, M.A., M.Com., LL.B., A. (20-9-51), 104A/148, Rambagh. (2078)

†Singh, Purushottam Deo, B.Com., A. (15-12-49), Secretary-cum-Accounts Officer, Hindustan Tanners Ltd., Post Box No. 277. (1630)

†Sinharay, Ajit Mohan, B.Com., A. (1-7-49), C/o Audit Dept., Begg-Sutherland & Co., Ltd., Civil Lines. (600)

**Sodhbans & Co.**, Commercial Building, Mahatma Gandhi Road.

Talwar, Amrit Lall, G.D.A., A. (1-7-49), F. (16-8-49), **P. L. Tandon & Co.**, Post Box No. 113, Mahatma Gandhi Road. (688)

Tandan, Avadh Behari, B.Com., LL.B., A. (1-7-49), **Mehrotra Tandan & Co.**, Pioneer Building, Meston Road (1063)

**Tandon (P. L.) & Co.**, P.O. Box 113, Westcott Buildings, Mahatma Gandhi Road.

Tandon, Pyara Lal, A.S.A.A., A. (1-7-49), F. (16-8-49), **P. L. Tandon & Co.**, Post Box No. 113, Westcott Buildings, Mahatma Gandhi Road. (533)

**Taneja (C. D.) & Co.**, 55/15, Kahu Kothi, Pratap Bhawan.

Taneja, Chetan Dass, M.Com., A. (23-3-50), **C. D. Taneja & Co.**, 55/15, Kahu Kothi, Pratap Bhawan. (1678)

**Vaish (S.) & Co.**, 161, Civil Lines.

Vaish, Shyam Behari Lal, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **S. Vaish & Co.**, 161, Civil Lines. (14)

†Wig, K. G., M.A., A. (1-7-49), 113/51, Swarupnagar. (975)

#### KASGUNJ

Bansal, Kanti Chand, B.Com., A. (14-6-51), Jai Jai Ram Ward. (2016)

#### KOTAH

**Surana (P. S.) & Co.**, Opp. Brij Talkies, Nayapura KOTMA (B.N.R.)

Lakshminarasimhan, V. E., M.A., A. (7-1-50), Office Supd.-cum-Accountant, The Associated Cement Cos. Ltd., Kotma Colliery. (1644)

#### LUCKNOW

†Banerji, Asoka Prokash, G.D.A., A. (1-7-49), Pir Jali. (615)

**Basant Ram & Sons**, Kaiserbagh Circus.

**Bhargava & Co.**, 16, Jehangirabad Mansion, Mahatma Gandhi Marg, Hazratganj.

Bhargava, Maheshnarain, A. (1-7-49), F. (16-8-49), **Bhargava & Co.**, 16, Jehangirabad Mansions, Hazratganj. (714)

Bhargava, Ramesh Chandra, B.Com., LL.B., A. (1-7-49), **R. Chandra & Co.**, Dr. B. N. Varma Road. (1495)

**Bhatia (D.) & Co.**, 66, Gautam Budh Marg.

**Chandra (R.) & Co.**, Dr. B. N. Varma Road.

Das Gupta, Benoyendra Nath, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), New Civil Lines. (234)

†Jukalvi, Kundal Lal, B.A., LL.B., A. (1-7-49), C/o Office of the Registrar of Joint-Stock Companies, United Provinces. (699)

†Krishnamachari, Madumbal Rajagopala, G.D.A., A. (1-7-49), Manager, Railway Co-operative Credit Society Ltd. (1657)

†Lal, Brij Mohan, A. (1-7-49), Accounts Officer, U.P. Government Roadways, Lucknow Region. (989)

**Mathur (K. N.) & Co.**, 10, Clay Square.

Mathur, Kameshwar Nath, B.Com., A. (11-11-50), **K. N. Mathur & Co.**, 10, Clay Square. (1894)

**Mohan & Co.**, Bisheshwar Nath Road, Opp. Jai Hind Talkies.

Mohan, Bhola Nath, G.D.A., A. (1-7-49), F. (16-8-49), **Mohan & Co.**, Bisheshwar Nath Road, Opp. Jai Hind Talkies. (148)

**Pandya & Co.**, Kaiserbagh Circus.

Pandya, Satyavant, A. (1-7-49), F. (16-8-49), **Basant Ram & Sons**, Kaiserbagh Circus (29)

†Satyanarayanlah, K. M., B.A., A. (1-7-49), Accounts Officer, Transport Commissioner's Office, 2, Rana, Pratap Marg. (1030)

**Singh (M. P.) & Co.**, 4, Raibehari Lal Road.

Singh, Mahendra Pratap, B.Com., A. (1-7-49), **M. P. Singh & Co.**, 4, Raibehari Lal Road. (1454)

†Singhania, Hari Ram, B.Com., A. (1-7-49), P.O. Box No. 77. (1545)

#### MAITHON (Dist. Manbhum)

†Sharan, Bharatagrai, B.A., A. (21-3-50), Assistant Accounts Officer, Damodar Valley Corporation, (1666)

#### MATHURA

Gupta, Suraj Bhan, B.Com., A. (14-8-51), **G. M. Gupta & Co.** (2050)

†Sharma, Shambu Nath, M.Com., A. (15-12-49), 2/37V, Peerpanch Street, Tilak Gate. (1629)

#### MEERUT CITY

Jain, Anant Kumar, B.Com., LL.B., A. (7-6-50), **A. K. Jain & Co.**, Prempuri, Railway Road.

**Jain (A. K.) & Co.**, Prempuri, Railway Road

#### MODINAGAR (Dist. Meerut)

†Bansal, Ram Kanwar, B.A. (Com.), A. (1-7-49), Finance Secretary, Modi Spg. & Wvg. Mills, (1660) (998)

†Khanna, Krishan Gopal, B.A., A. (1-7-49), Finance Secretary, Modi Mills Ltd. (553)

†Malhotra, Iqbal Nath, A. (1-7-49), Additional Secretary, Modi Soap Works. (1126)

## NAGPUR

**Ambekar (W. G.) & Co.**, Ayachit Road, Mahal.

Ambekar, Waman Ganesh, M.A., B.Com., A. (1-7-49), **W. G. Ambekar & Co.**, Ayachit Road, Mahal. (1129)

†Bhandari, Ranjeet Mal, B.Com., A. (1-7-49), Chief Accounts Officer, The National Newsprint & Paper Mills Ltd., Kale Bhuvan, Mohan Nagar. (1199)

Bodhankar, Venkatesh Manoharrao, A. (1-7-49), F. (29-4-50), **K. K. Mankeshwar & Co.**, Kingsway. (921)

†Dordi, Jamshed Pestonji, B.A., G.D.A., A. (1-7-49), Assistant Manager, The Model Mills Nagpur Ltd., Umrer Road. (1215)

Gadre, Maheshwar Janardan, G.D.A., A. (1-7-49), F. (16-8-49), **Maheshwar Gadre & Co.**, Tilak Road, Mahal. (519)

**Maheshwar Gadre & Co.**, Tilak Road, Mahal.

**Mankeshwar (K. K.) & Co.**, Kingsway.

Mankeshwar, Krishna Khanderao, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Mankeshwar & Co.**, Kingsway. (124)

**Salve & Co.**, Mount Road, Sadar Bazar.

Salve, Narendra Kumar P., B.Com., A. (9-9-50), **Salve & Co.**, Mount Road, Sadar Bazar. (1867)

†Seshadri, Samudram Subrayer, G.D.A., A. (1-7-49), F. (16-8-49), Accounts Officer, Agriculture Dept., Madhya Pradesh. (488)

†Somayajulu, Garikapati Sivarama Lakshmi Narasimha, B.Com., A. (1-7-49), Superintendent, (W.A. III), Accountant General's Office. (1488)

†Subramanian, P. V., A. (26-8-49), Accountant, Lipton Ltd., Post Box No. 31, Kingsway. (1588)

†Venkataramiah, Mallimadugulla, A. (16-1-51), Dr. G. R. Wyawahare's Blocks, Ramdaspeth. (1939)

## PATNA

†Bose, Ranjit Kumar, B.A., LL.B., A. (1-7-49), D.C.M.A., C/o J.C.M.A.'s Office. (1494)

**Datta (S. N.) & Co.**, Datta-Villa, Kadamkuan.

Datta, Surendra Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Datta & Co.**, "Datta-Villa", Kadamkuan. (317)

**Gupta (B.) & Co.**, 'Svarnasan', P.O. Bankipore

Gupta, Bishadendu, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **B. Gupta & Co.**, "Svarnasan", P.O. Bankipore. (209)

**Gutgutia (K. N.) & Co.**, Hasan Manjil, Fraser Road.

Jagdish Jha, B.Com., A. (23-3-50), with **K. N. Gutgutia & Co.**, Fraser Road. (1677)

**Rudra (R. N.) & Co.**, Station Road.

Rudra, Rabindranath, B.Com., A. (1-7-49), F. (23-3-50), **R. N. Rudra & Co.**, Station Road. (865)

**Sarkar (N.) & Co.**

Sengupta, Prafulla Chandra, B.Sc., A.S.A.A., A. (3-7-51), C/o Commercial Institute, Fraser Road. (2035)

**Sinha (B. K.) & Co.**, Sukhdeva Pd, Varma Road.

Sinha, Binod Kumar, B.Com., A. (7-10-49), **B. K. Sinha & Co.**, Sukhdeva Pd, Varma Road. (1610)

## RATLAM

**Dafria & Co.**, Cloth Market.

Dafria, Vardhaman Gulabchand, B.Com., A. (7-10-49), **Dafria & Co.**, Cloth Market. (1611)

**Joshi (R. D.) & Co.**, Dhanmandi.

## SAHARANPUR

**Goswami & Co.**, Ambala Road.

Goswami, Bal Krishna, A. (25-10-51), **Goswami & Co.**, Ambala Road. (2095)

Sud, Pyare Lal, B.A., LL.B., A. (18-8-50), Manager, The Lord Krishna Sugar Mills Ltd. (1832)

## UJJAIN

**Amritlal H. Jain & Co.**, Manak Mansion, Chotta Sarafa.

Jain, Amritlal H., B.Com., A. (16-2-52), **Amritlal H. Jain & Co.**, Manak Mansion, Chotta Sarafa. (2154)

**Joshi (R. D.) & Co.**, Kanthal, Opposite Police Station.

Korke, Yeshwant Trimbak, A. (1-7-49), F. (15-6-51) **R. D. Joshi & Co.**, Kanthal, Opposite Police Station (831)

## REGION V

## THE STATES OF DELHI, PUNJAB (I).

**AJMER-MERWARA, HIMACHAL PRADESH AND PATIALA AND EAST PUNJAB STATES UNION**  
**ABDULLAPUR** (Ambala Dist.)

†Budhraj, Dina Nath, A. (12-7-50), C/o Saraswati Sugar Syndicate Ltd. (1796)

## AJMER

Beatty, W., A. (1-7-49), Grace Cottage, Civil Lines. (1572)

**Dani (R. S.) & Co.**, Naya Bazar.

Dani, Radhey Shyam, B.Com., A. (21-9-49), **R. S. Dani & Co.**, Naya Bazar. (1594)

**Gargleya (B. D.) & Co.**, Main Hindu Hotel, Madar Gate.

**Gupta (S.) & Co.**, Inside Madar Gate, Opposite Police Post.

Gupta, Sarvadhara, B.Com., A. (18-7-51), **S. Gupta & Co.**, Inside Madar Gate, Opposite Police Post. (2040)

Mathur, Mangi Lal, B.Com., A. (15-3-50), with **B. D. Gargleya & Co.**, Madar Gate. (1717)

Sharma, Ganga Prasad, B.Com., A. (1-7-49), with **B. D. Gargleya & Co.**, Main Hindu Hotel, Madar Gate. (1212)

## AMBALA CANTT.

**Aggarwal (S. D.) & Co.**, 179, Bank Road.

Aggarwal, Sukh Dev, B.A. (Com.), A. (21-4-50), **S. D. Aggarwal & Co.**, 179, Bank Road. (1702)

**Gupta (H. R.) & Co.**, 8, Akash Hotel, Near Nigar Cinema.

Gupta, Hans Raj, B.Com., LL.B., A. (3-3-52), **H. R. Gupta & Co.**, 8, Akash Hotel, Near Nigar Cinema (2174)

## AMRITSAR

Bansal, Bishan Das, B.A., B.Com., A. (29-6-50), Karmon Deori. (1774)

Kaher, Amir Chand, A. (6-7-50), 1, Majitha Road. (1783)

**Mehra (P. C.) & Co.**, Katra Ahluwalia.

Mehra, Puranchand, A. (1-7-49), F. (16-8-49), **P. C. Mehra & Co.**, Katra Ahluwalia. (394)

**Talwar (D. S.) & Co.**, Katra Ahluwalia.

Talwar, Dev Sen, A. (1-7-49), F. (3-3-50), **D. S. Talwar & Co.**, Katra Ahluwalia. (968)

## BEAWAR

Bhargava, Ishwari Prasad, A. (1-7-49), F. (16-8-49), "Ishwar Bhawan". (1570)

**Gargleya (B. D.) & Co.**, Gargleya Niwas.

Gargleya, Bhagwan Das, G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Gargleya & Co.**, "Gargleya Niwas". (95)

Gargleya, Kanhaiya Lal, A. (1-7-49), F. (16-8-49), **Gargleya Niwas.** (1561)

Sharma, Naurang Ray, A. (1-7-49), F. (16-8-49), Diggi Street. (41)

## DELHI

Abdul Mannan, S., G.D.A., A. (1-7-49), F. (16-8-49), Churiwalan, Gali Jute Walee. (377)

†Agarwal, Pitam Chand, B.Com., A. (1-7-49), C/o Kamal & Co. (Jaipur) Ltd., Post Box No. 301, Kashmere Gate. (1017)

†Ahuja, Karam Narain, A. (28-12-50), House No. 5565, Street No. 75, Regarpura, Karol Bagh. (1928)

Annadhanam, K., G.D.A., A. (1-7-49), F. (30-3-50), **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate. (757)

Arora, Anoop Lal, G.D.A., A. (1-7-49), F. (16-8-49), Madav Building, Jog Dhian Street, Behind Imperial Bank of India, Chandni Chowk. (126)

**Bagal & Co.**, 1934, Burn Bastion Road.

Bagal, Sita Ram, B.A. (Com.), A. (1-7-49), **Bagal & Co.**, 1934, Burn Bastion Road. (1198)

Bahri, Dev Raj, G.D.A. A. (1-7-49), F. (16-8-49), **P. R. Mehra & Co.**, 56, Daryaganj. (242)

**Batra & Co.**, 20/21, Basti Har Phool Singh, Sadar Bazar.

Batra, Shadi Lal, B.A., A. (1-7-49), **Batra & Co.**, 20/21, Basti Har Phool Singh, Sadar Bazar. (1318)

**Bhatia (A. S.) & Co.**, Burn Bastion Road.

Bhatia, Avtar Singh, B.Com., A. (1-7-49), F. (12-5-50), **A. S. Bhatia & Co.**, Burn Bastion Road. (570)

**Bhatia (D.) & Co.**, Sadar Bazar.

Bhatia, Dev Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), D. Bhatia & Co., Sadar Bazar. (584)

Bhatia (N. D.) & Co., Sadiq Multani Building, Qutab Road.

Bhatia, Narsingh Dev, B.A., A. (12-2-52), N. D. Bhatia & Co., Sadiq Multani Building, Qutab Road. (2139)

Bhusan, Chandra, B.A. (Com.), A. (1-7-49), R. S. Gupta & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk. (1247)

Chandlok, Jagdish Chander, B.A., A. (1-7-49), F. (16-8-49), Walker, Chandlok & Co., Kashmere Gate. (362)

†Chokra, V. N., A. (1-7-49), 5/67, Western Extension, Karolbagh. (487)

Das, Ram Charan, B.A. (Com.), A. (4-5-50), R. C. Das Mathur & Co., 2673, Roshan Pura, Nai Sarak. (1709)

†Das Gupta, Prabodh Nath, G.D.A., A. (1-7-49), Inspecting Assistant Commissioner of Income-tax, 7, Court Road. (1309)

†Datta, Mahesh, M.A., LL.B., A.S.A.A., A. (1-7-49), C/o Rehabilitation Finance Administration, Old Secretariat. (709)

Dhawan (S. N.) & Co., 17, Faiz Bazar, Opposite Post Office.

Dhawan, Shiv Narain, B.Com., A. (1-7-49), F. (16-8-49), S. N. Dhawan & Co., 17, Faiz Bazar, Opposite Post Office. (925)

Dikshit, Vachaspati, B.Com., A. (16-9-51), with Singhi & Co., 21, Daryaganj. (2074)

Dugar (S. M.) & Co., Ishwari Niwas, Behind Imperial Bank, Chandni Chowk.

Dugar, Sajjan Mal, B.Com., A. (4-2-52), S. M. Dugar & Co., Ishwari Niwas, Behind Imperial Bank, Chandni Chowk. (2129)

Gulati, Mulk Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), D. Bhatia & Co., Sadar Bazar. (661)

Gupta (O. N.) & Co., 1910, Chowri Bazar.

Gupta, Onkar Nath, B.A. (Com.), A. (12-11-49), O. N. Gupta & Co., 1910, Chowri Bazar. (1618)

†Gupta, Ram Nath, B.Com., A. (1-7-49), Sales Tax Officer, Old Secretariat. (1265)

Gupta (R. S.) & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk.

Gupta, Ranjit Singh, G.D.A., A. (1-7-49), F. (16-8-49), R. S. Gupta & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk. (174)

Gupta (S. P.) & Co., Barh-Shahboola, Nai Sarak.

Gupta, Satya Prakash, B.A., (Com.), A. (5-10-51), S. P. Gupta & Co., Barh-Shahboola, Nai Sarak. (2087)

†Gupta, Suraj Prakash, B.A. (Com.), A. (1-7-49), F. (16-8-49), Kucha Bela Mull, Katra Baryan. (893)

Gupta, Vinod Bhusan, B.A. (Com.), LL.B., A. (8-11-50), 4-B, Daryaganj. (1893)

†Hazari, Chand Kishan, B.Com., A. (1-7-49), 5, Hasan Building, Nicholson Road. (1210)

†Irani, Zal Rustam, A.C.A. (Eng. & Wales), A. (1-7-49), 19-A, Alipore Road. (149)

Jagdish Prasad & Co., Chandni Chowk.

Jagdish Prasad, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Jagdish Prasad & Co., Chandni Chowk. (140)

†Jain, Jitendra Kumar, B.Com., A. (1-7-49), with S. Vaidyanath Aiyar & Co., 4, Kashmere Gate. (1221)

Jain (N. C.) & Co., 1789, Dariba Kalan.

Jain, Nem Chand, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), N. C. Jain & Co., 1789, Dariba Kalan. (563)

Jain Satyavadi, Kapoor Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 537, Egerton Road. (663)

Kapoor (J. M.) & Co., 475, Katra Neel.

Kapoor, Jagmohan, B.A. (Com.), A. (22-3-50), J. M. Kapoor & Co., 475, Katra Neel, Chandni Chowk. (1676)

Kapur (S. P.) & Co., 2, Kohinoor Building, Katra Baryan, Fatehpuri.

Kapur, Suraj Prakash, B.A. (Com.), LL.B., A. (27-4-50), S. P. Kapur & Co., 2, Kohinoor Building, Katra Baryan, Fatehpuri. (1706)

Khanna & Co., 4, Kashmere Gate.

Khanna, Diwan Bughamal, A. (1-7-49), F. (16-8-49), Ram Bhawan, Prem Nagar, Sabzi Mandi. (1317)

Khanna, Jai Chandra, B.Com., A. (1-7-49), F. (16-8-49), Jagdish Prasad & Co., Chandni Chowk. (737)

Khanna, Kala Ram, A. (1-7-49), F. (16-8-49), Mehra Khanna & Co., Behind Imperial Bank, M. J. Building, Chandni Chowk. (591)

Khanna & Khosla, 26, Faiz Bazar, Daryaganj.

Khanna, Mulkh Raj, B.Sc. (Hons.), G.D.A., A. (1-7-49), F. (3-5-50), S. Vaidyanath Aiyar & Co., 4, Kashmere Gate. (109)

Khanna (R. K.) & Co., Dariba Kalan.

Khanna, Raj Kumar, B.A. (Hons.), LL.B., A. (1-7-49), R. K. Khanna & Co., Dariba Kalan. (1157)

Khanna, Vishnu Datt, G.D.A., A. (1-7-49), F. (16-8-49), Khanna & Khosla, 21, Faiz Bazar Road, Daryaganj. (354)

Khosla (D. P.) & Co., Chandni Chowk.

Khosla, Dharm Prakash, B.Sc., A. (1-7-49), F. (16-8-49), D. P. Khosla & Co., Chandni Chowk. (721)

†Kripal Chand, B.A., A. (1-7-49), 10, Jumna Road, Civil Lines. (1049)

Lal Bahadur, B.A. (Com.), A. (12-6-51), Lal & Co., 294, Katra Mohammad Din, Chandni Chowk, Opp. Punjab National Bank. (2012)

Lal & Co., 294, Katra Mohammad Din, Chandni Chowk, Opp. Punjab National Bank.

†Madan, Raghunandan Lal, B.A., A. (27-2-52), C/o K. C. Malhotra & Co., 1517, Kashmere Gate. (2168)

Madan Gopal, A. (1-7-49), Baghichi Gaiinda Mal, Rang Mahal. (1557)

Malhotra, Baldev Raj, B.Com. (Lond.), A.S.A.A., A. (1-7-49), F. (16-8-49), Roy Malhotra & Co., Kashmere Gate. (619)

Malhotra (K. C.) & Co., Near Courts, Opp. Post Office, Kashmere Gate

Malhotra, Khushal Chand, G.D.A., A. (1-7-49), F. (16-8-49), K. C. Malhotra & Co., Near Courts, Opp. Post Office, Kashmere Gate. (462)

Malik, Ram Nath, B.A. (Com.), A. (28-2-51), T. C. Malik & Co., Chandni Chowk (Fatehpuri). (1964)

Malik (T. C.) & Co., Chandni Chowk (Fatehpuri).

Malik, Tara Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), T. C. Malik & Co., Chandni Chowk (Fatehpuri) (192)

Mathur (G. S.) & Co., No. 10, Mangal Building, Chandni Chowk.

Mathur, Gulab Singh M.A., LL.B., A. (11-10-50), G. S. Mathur & Co., No. 10, Mangal Building, Chandni Chowk. (1880)

Mathur (J. C.) & Co., 1003, Egerton Road.

Mathur, Jagdish Chandra, A. (1-7-49), F. (16-8-49), J. C. Mathur & Co., 1003, Egerton Road. (588)

Mathur, Om Prakash, B.A. (Com.), A. (24-12-49), 18, Rajpur Road. (1641)

Mathur (P. D.) & Co., Jagannath Building, Behind Imperial Bank of India, Chandni Chowk

Mathur, Parmeshwar Dayal, B.A. (Com.), A. (1-7-49), F. (13-10-49), P. D. Mathur & Co., Jagannath Building, Behind Imperial Bank of India, Chandni Chowk. (922)

Mathur (R. C. Das) & Co., 2673, Roshan Pura, Nai Sarak.

Mathur, R. M., A. (1-7-49), F. (16-8-49), 2860, Chahal-puri Street, Kinari Bazar. (1555)

Mathur, Sardar Bahadur, B.A. (Com.), A. (19-10-51), Sardar Bahadur & Co., 2842, Pacca Katra, Kinari Bazar. (2091)

Mathur, Suraj Narain, A. (1-7-49), F. (16-8-49), Kinari Bazar. (1556)

Mathur, Suresh Chandra, B.A. (Com.), A. (1-7-49), Suresh C. Mathur & Co., Mercantile Bank Buildings, Chandni Chowk. (1276)

Mehra & Co., 74, G. B. Road.

Mehra, Jagat Mohan, B.Com., A. (1-7-49), F. (16-8-49), Mehra Khanna & Co., Behind Imperial Bank, M. J. Buildings, Chandni Chowk. (581)

Mehra Khanna & Co., M. J. Buildings, Behind Imperial Bank, Chandni Chowk.

Mehra (P. R.) & Co., 56, Daryaganj.

Mehra, Pirthi Raj, G.D.A., A. (1-7-49), F. (16-8-49), P. R. Mehra & Co., 36, Daryaganj. (15)

Mehra, Raj Paul, B.A., A. (8-2-52), P. R. Mehra & Co., 56, Daryaganj. (2133)

Mehra, Satyapal, B.A. (Hons.), M.A., A. (1-7-49), Mehra & Co., 74, G. B. Road. (1019)

Narain Prasad, B.A. (Com.), A. (21-3-50), Jagdish Prasad & Co., Chandni Chowk. (1654)

Nath Ahuja & Co., 21, Park Area, Karol Bagh.

Nath, Gobind Ram, B.A., A. (1-7-49), **Nath Ahuja & Co.**, 21, Park Area, Karol Bagh. (932)

†Parasurama Iyer, Trichur Subramania Iyer, A. (1-7-49), Dy. Accountant-General, Posts & Telegraphs, Old Secretariat. (304)

**Rajendra & Co.**, Nai Sarak.

Rajendra Singh, B.A. (Com.), A. (30-1-52), **Rajendra & Co.**, Nai Sarak. (2128)

**Raj K. Tandon & Co.**, Dharmapura Street.

**Rallan (B. M.) & Co.**, 1/1581, Court Compound, Kashmere Gate.

Rallan, Balkishan Mohrimal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Rallan & Co.**, 1/1581, Court Compound, Kashmere Gate. (316)

Ramaswami, Shermadevi Yegnaswami, B.A., G.D.A., A. (1-7-49), Chief Accountant, Ruby General Insurance Co. Ltd., 21, Daryaganj. (950)

**Roy Malhotra & Co.**, Kashmere Gate.

Sachdev, Satindar Nath, G.D.A., A. (1-7-49), F. (3-5-50), **Khanna & Co.**, 4, Kashmere Gate. (629)

**Sardar Bahadur & Co.**, 2842, Pacca Katra, Kinari Bazar.

**Sethi (C. L.) & Co.**, 21, Daryaganj.

Sethi, Chaman Lal, A. (8-8-50), **C. L. Sethi & Co.**, 21, Daryaganj. (1818)

Sharma, Basu Deo, B.Com., A. (19-2-51), Katra Hira Lal, Chandni Chowk. (1957)

**Singhi & Co.**, 21, Daryaganj.

**Soni (B. S.) & Co.**, 1413, Chandni Chowk, (Near Central Bank of India).

Soni, Bal Bir Singh, B.A., F.S.A.A., A. (1-7-49), F. (11-9-50), **B. S. Soni & Co.**, 1413, Chandni Chowk, (Near Central Bank of India). (195)

†Srinivasan, V., A. (14-8-51), C/o Associated Hotels of India Ltd., Maidens' Hotel. (2048)

**Srivastava (H. C.) & Co.**, Dr. Ram Kishore Building, Dariba Kalan

Srivastava, Hem Chandra, B.A. (Com.), A. (6-12-50), **H. C. Srivastava & Co.**, Dr. Ram Kishore Building, Dariba Kalan. (1914)

**Suresh C. Mathur & Co.**, Mercantile Bank Buildings, Chandni Chowk.

†Talekar, Keshav Narhari, G.D.A., A. (1-7-49), with **Vaidyanath Aiyar & Co.**, 4, Kashmere Gate. (713)

Tandon, Raj Kishore, B.A. (Hons.), A. (21-9-49), **Raj K. Tandon & Co.**, Dharmapura Street. (1595)

†Taneja, K. N., B.Com., A. (1-7-49), C/o Shri Raghu Nath Rai, 24/18, Daryaganj. (1086)

**Vaidyanath Aiyar (S.) & Co.**, 4, Kashmere Gate.

Vaidyanathan, Subbaiyar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. Vaidyanath Aiyer & Co.**, 4, Kashmere Gate. (93)

†Varadarajan, T. R., B.A. (Com.), A. (1-7-49), with **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate. (1479)

Vasudev, Surendra Nath, B.A., A. (4-10-50), 26, Faiz Bazar, Daryaganj. (1874)

†Venkatesan, U. S., B.A., A. (1-7-49), with **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate. (792)

Vijayaraghavan, Vaduvur Sundaram, A. (1-7-49), **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate. (1146)

**Walker, Chandiock & Co.**, Kashmere Gate.

#### DELHI CANTT.

†Luthra, Anirudhar Krishan, Plt. Off. A. (21-3-50), Officers' Mess, I.A.F., Palam. (1655)  
HISSAR

**Saraf & Co.**, Bazar Khazanchian.

Saraf, Dharam Pal Singh, B.Com., A. (16-10-51), **Saraf & Co.**, Bazar Khazanchian. (2089)

#### JULLUNDUR CITY

**Dass & Co.**, Railway Road.

Kapur, Arjan Das, A. (1-7-49), F. (12-1-50), **Dass & Co.**, Railway Road. (597)

**Sharma (D.) & Co.**, General Motor Stand.

Sharma, Durga Das, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **D. Sharma & Co.**, General Motor Stand. (406)

**Tacknait (S. L.) & Co.**, EF. 213/A, Railway Road.

Tacknait Shiv Lal, G.D.A., A. (1-7-49), F. (11-11-49), **S. L. Tacknait & Co.**, EF. 213/A, Railway Road. (265)

#### NEW DELHI

†Agarwal, Sardari Lal, M.A. (Econ.), B.Com., A. (23-1-50), C/o P. B. No. 17. (1649)

†Aggarwal, Puran Chand, B.A. (Com.), A. (8-3-52), with **A. F. Ferguson & Co.**, Scindia House. (2175)

Agarwala, Raja Ram, B.Com., A. (23-5-51), 34, Mahadeo Road (2001)

**Ahuja (H. S.) & Co.**, 17, Regal Building.

**Aiyar & Co.**, Lakshmi Buildings, Connaught Circus.

Anand Gopal, B.A. (Com.) (Hons.), A. (28-11-50), with **V. Sahai & Co.**, 36/G, Connaught Circus. (1909)

Arora, Gnan Dev, A. (1-7-49), with **S. P. Chopra & Co.**, 'F' Block, Connaught Place. (1230)

**Basant Ram & Sons**, Top Floor, Plaza Cinema Buildings, Connaught Circus.

†Basu, Sailendra Kumar, B.Sc., A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance (I & C Division), Shahjehan Road. (741)

Bhagat, Desraj Rochiram, A. (2-5-51), 17/4, Rajendranagar, Karol Bagh. (1993)

†Bhalla, Anand Prakash, B.A., A. (28-12-50), 15, Purana Killa Road. (1930)

**Bhalla (J. C.) & Co.**, Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place.

Bhalla, Jagdish Chander, B.A., A. (1-7-49), F. (16-8-49), **J. C. Bhalla & Co.**, Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place. (805)

†Bhandari, Prakash Nath, B.Com. (Lond.), A. (1-7-49), C/o The Comptroller & Auditor General of India, 3, Mansingh Road. (327)

**Bhargava (B. R.) & Co.**, Bhriagu Niwar, Chuna Mandi, Paharganj.

Bhargava, Bal Raj, B.A. (Com.), A. (1-7-49), **B. R. Bhargava & Co.**, Bhriagu Niwas, Chuna Mandi, Paharganj. (1436)

†Bhatia, Jagmohanlal, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), with **A. F. Ferguson & Co.**, Scindia House, P.O. Box No. 24. (885)

**Bhatnagar (C. S.) & Co.**, 64, Regal Buildings.

Bhatnagar, Chetanya Swaroopa, M.A., B.Com., A. (1-7-49), F. (1-6-50), **C. S. Bhatnagar & Co.**, 64, Regal Buildings. (984)

**Chadha (T. R.) & Co.**, 64, Regal Buildings.

Chadha, Tilak Raj, B.A. (Hons.), A. (1-7-49), F. (14-6-51), **T. R. Chadha & Co.**, 64, Regal Buildings. (1056)

Chandiok, Swaraj, B.A., A. (1-7-49), F. (3-5-50), **Swaraj Chandiok & Co.**, No. 20-L, Connaught Circus. (979)

Chatrath, Jagdish Raj, B.A., A. (1-7-49), F. (12-3-50), **Soni Chatrath & Co.**, 8, Regal Buildings. (638)

†Chhabra, Satish Kumar, B.A. (Com.) A. (16-2-52), 1-C, Turkman Road. (2149)

**Chojar (R. L.) & Co.**, 29, Prem House, Connaught Place.

Chojar, Ram Labhaya, G.D.A., A. (1-7-49), F. (16-9-50), **R. L. Chojar & Co.**, 29, Prem House, Connaught Place. (207)

**Chopra (S. P.) & Co.**, 'F' Block, Connaught Place, Radial Road No. 7.

Chopra, Suraj Prakash, B.A., B.Com. (Lond.), A. (1-7-49), F. (16-8-49), **S. P. Chopra & Co.**, 'F' Block, Connaught Place, Radial Road No. 7. (547)

†Das, Rohini Kanto, B.Sc., A.S.A.A., A. (1-7-49), Under Secretary, Central Board of Revenue, North Block. (1273)

Dinodia, Sádhu Ram, B.Com., LL.B., A. (1-7-49), 22, Barakhamba Road. (1093)

†Diwan, Arjan Datta M., B.Com., A. (1-7-49), J-426, Shanker Road, New Rajinder Nagar. (1469)

**Ferguson (A. F.) & Co.**, 'Scindia House', Curzon Road.

**Girish Chand & Co.**, 64, Regal Buildings.

Girish Chand, B.A. (Hons.), A. (1-7-49), **Girish Chand & Co.**, 64, Regal Buildings. (1424)

Goel, Vishwa Nath, B.A. (Com.), A. (1-7-49), 64, Queensway, Post Box No. 17. (632)

†Gupta, Purshottam Lal, B.A., A. (1-7-49), Assistant Accounts Officer, Employees' State Insurance Corpn. (Ministry of Labour). (1023)

Harbans Singh, B.Com., A. (1-7-49), **H. S. Ahuja & Co.**, 17, Regal Buildings. (1067)

Jain, Jia Lal, B.A., A. (6-1-50), **Sodhbans & Co.**, "Dilbar Building", Original Road, Paharganj. (1650)

Jan, Rahim Ahmed, A. (1-7-49), C/o **S. P. Chopra & Co.**, 'F' Block, Connaught Circus, Radial Road No. 7 (1135)

Kapoor, Bheni Sen, A. (1-7-49), F. (26-1-50), **K. B. Sen & Co.**, 'H' Block, Tropical Insurance Buildings, Connaught Circus. (452)

**Kapoor (D. P.) & Co.**, 'N' Block, Opposite Scindia House, Connaught Circus.

Kapoor, Durga Pershad, B.Com., A. (1-7-49), **D. P. Kapoor & Co.**, 'N' Block, Opposite Scindia House, Connaught Circus. (1197)

**Kapur (A. N.) & Co.**, 32-H, Connaught, Circus.

Kapur, Amar Nath, B.Com., LL.B., G.D.A., A. (1-7-49), F. (19-1-50), **A. N. Kapur & Co.**, 32-H, Connaught Circus. (431)

†Kapur, Dharam Dev. A. (1-7-49), 2, Keeling Road. (869)

**Kapur (N. D.) & Co.**, 'B' Block, Connaught Place.

Kapur, Narain Das, G.D.A., A. (1-7-49), F. (16-8-49), **N. D. Kapur & Co.**, 'B' Block, Connaught Place. (205)

Kapur, Sri Chand, B.A., A. (1-7-49), F. (11-9-50), **Soni Chatrath & Co.**, 8, Regal Buildings, Connaught Place. (904)

†Karnik, Shantaram Trimbak, B.A., A. (4-1-52), Manager, Industrial Finance Corp., of India, U.S. Hospital Building, Keeling Road. (2123)

**Khanna (K. C.) & Co.**, 9665, Gobind Mansion, Connaught Circus.

Khanna, Krishna Chandra, A. (1-7-49), F. (16-8-49), **K. C. Khanna & Co.**, 9665, Gobind Mansion, Connaught Circus. (723)

**Khanna (P. N.) & Co.**, 35, Regal Buildings, Connaught Place.

Khanna, Prem Nath, B.A., A. (1-7-49), **P. N. Khanna & Co.**, 35, Regal Buildings, Connaught Place. (1072)

†Khetarpal, Mulk Raj, A. (21-3-50), with **V. Sankar Aiyar & Co.**, Scindia House. (1671)

†Khullar, Ranjit Rai, B.A., A. (26-2-52), C/o Mrs. R. L. Oberoi, 5, Canning Lane. (2167)

†Madhok, Shanti Sarup, A. (5-7-50), 13-A/10, W. E. Area, Pusa Road, Near Concrete Building, Karolbagh. (1781)

†Mani, Rama, G.D.A., A. (1-7-49), F. (16-1-51), A-21/101, Lodi Road. (294)

**Marwah (R. N.) & Co.**, 4/80, Queensway.

Marwah, Rajendra Nath, B.Com., A. (1-7-49), F. (16-8-49), **R. N. Marwah & Co.**, 4/80, Queensway. (933)

Marwaha, Shiv Prakash, A. (28-12-50), **S. Prakash & Co.**, 16/40, Connaught Circus. (1931)

†Nagarajan, T. V., B.A. (Com.), A. (1-7-49), 40-D, Raja Bazar. (1471)

†Narayanawami, Guruswami Sasri, B.A., A. (1-9-51), No. 4, Asoka Road. (2071)

Narayanawamy Aiyar, Papanasam Swaminathan, A. (1-7-49), F. (29-5-50), **Aiyar & Co.**, Lakshmi Building, Connaught Circus. (835)

**Pal (M.) & Co.**, 64, Regal Buildings, Connaught Place.

Pandya, Balak Ram, A. (1-7-49), F. (16-8-49), **Basant Ram & Sons**, Plaza Cinema, Top Floor, Connaught Circus. (21)

**Prakash (S.) & Co.**, 16/90, Connaught Circus.

Rai, Raghu Nath, G.D.A., A. (1-7-49), F. (16-8-49), **S. P. Chopra & Co.**, 'F' Block, Connaught Place, Radial Road No. 7. (552)

†Rajendranath, B.A. (Com.) (Hons.), Flg. Off., A. (12-11-49), Central Vista, I.A.F. Officers' Mess, Queensway. (1617)

Raikumar, B.A. (Com.) A. (21-4-50), Officer's Flat No. 151, Shan Nagar, Lodi Estate Road No. 2. (1701)

**Ramanand Aiyer (S.) & Co.**, Tropical Insurance Buildings, 'H' Block, Connaught Circus.

Ramanandham, S., A. (1-7-49), **S. Ramanand Aiyar & Co.**, Tropical Insurance Buildings, 'H' Block, Connaught Circus. (1217)

†Rao, Pathhunmdil Venkata, M.A., Plt. Off., A. (1-7-49), R-184-186, I.A.F. Officers' Central Vista Mess, Queensway. (1460)

†Saha, Asutosh, B.Sc., A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance (Industry & Commerce Division), Government of India, Shahjehan Road. (583)

**Sahal (V.) Co.**, 36-G, Connaught Circus, Opp. 90 Block.

Sahal, Vishnu, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **V. Sahal & Co.**, 36-G, Connaught Circus, Opp. 90 Block. (443)

†Sahgal, Amrit Lal, B.A., LL.B., A. (1-7-49), Income-tax Appellate Tribunal, 8-A, Lodi Estate. (189)

**Sankar Aiyar (V.) & Co.**, Scindia House.

†Sarma, Gollakota Venkata Laxmana Surya Somayajhi, G.D.A., A. (10-4-51), C/o Burmah-Shell Co., Connaught Circus. (1985)

**Sen (K. B.) & Co.**, 'H' Block, Tropical Insurance Buildings, Connaught Circus.

†Sharma, Prem Nath, B.A. (Com.), LL.B., A. (13-9-50), with **A. F. Ferguson & Co.**, Scindia House. (1869)

**Sodhbans & Co.**, Dilbar Building, Paharganj.

Sodhbans, Prem Singh, A. (1-7-49), F. (16-8-49), **Sodhbans & Co.**, Dilbar Building, Original Road, Paharganj. (23)

†Sondhi, Sushil Kumar, B.A., A. (1-7-49), Superintendent of Advances, Rehabilitation Finance Administration, 'M' Block, Central Secretariat. (1178)

**Soni Chatrath & Co.**, 8, Regal Buildings.

Soni, Kishen Prasada, F.S.A.A., A. (1-7-49), F. (13-10-49), **Soni Chatrath & Co.**, 8, Regal Buildings, Connaught Place. (190)

†Sood, Parkash Chand, B.Sc., A. (1-6-50), Upper Flat, 5-G, Block, Connaught Circus. (1754)

†Suncja, Ladha Ram, B.A. (Hons.), A. (17-5-50), C/o Suncja Book Centre, Below Madras Hotel, Connaught Circus. (1722)

†Suri, S. P., M.A., LL.B., A. (1-7-49), 17, Barakhamba Road. (1147)

**Swaraj Chandlok & Co.**, 20-L, Connaught Circus.

†Vaish, Jai Narain, M.A., (Com.), G.D.A., A. (1-7-49), F. (16-8-49), 58, Ramnagar, Kutab Road. (404)

**Venkataraman (M. R.) & Co.**, 54, Queensway.

Venkataraman, M. R., A. (1-7-49), F. (16-8-49), **M. R. Venkataraman & Co.**, 54, Queensway. (845)

†Venkataraman, Subrahmanya, B.A., G.D.A., A. (1-7-49), Secretary, Council of the Institute of Chartered Accountants of India, Room No. 99 Gurdwara Road Hutments. (558)

Venkateswaran, A. B.Sc., A. (15-2-52), **V. Sankar Aiyar & Co.**, Scindia House. (2144)

Wadhawan, Mahendra Pal, B.Sc., A. (1-7-49), **M. Pal & Co.**, 64, Regal Buildings, Connaught Place. (1417)

#### SIMLA

**Chandla (K. N.) & Co.**, No. 9, The Mall.

Chandla, Kedar Nath, B.Sc., A. (1-7-49), F. (16-8-49), **K. N. Chandla & Co.**, No. 9, The Mall. (744)

†Kapur, Jagat Mohan, B.Com., A. (25-3-50), 69, The Mall. (1689)

†Khindria, Sohan Lal, G.D.A., A. (1-7-49), Accounts Officer, Punjab P. W. D. Electricity Branch, G.H.Q. Building. (216)

†Seth, Parmeshwari Das, B.A., G.D.A., A. (1-7-49), Assistant Controller of Insurance, Govt. of India, Kennedy Cottage. (247)

#### MEMBERS RESIDING OUTSIDE INDIA

##### ADEN

†Mirza, Jehangir Nadirshaw, A. (1-7-49), 12-A, Esplanade Road. (490)

##### BECKENHAM (Kent)

†Tata, Yazed Homi, B.Com., A. (1-7-49), 100, Lennard Road. (1329)

##### COLOMBO (Ceylon)

†Ramaswamy, Dharmaraja, A. (1-7-49), Aiyar & Co, Negrís Building, York Street. (1143)

†Rengan, S., B.A., A. (1-7-49), Aiyar & Co., Negrís Building, York Street. (1005)

†Valdyanathan, Kalpathy, S., A. (1-7-49), Aiyar & Co, Negrís Building, York Street. (492)

##### DAR-ES-SALAOM (Tanganika)

†Kapadia, Nariman Dadabhai, B.Com., A. (16-11-50), P. O. Box 1556. (1900)

##### KANDY (Ceylon)

†Srinivasan, A. A., B.A., LL.B., G.D.A., A. (1-7-49), 194, Trincomali Street. (691)

##### KAMPALA (Uganda)

†Thakkar, Ambalal Harjiwandas, G.D.A., A. (6-8-51), Post Box No. 574, William Street. (2045)

##### KARACHI

†Bharucha, Jamshed Dhunjishaw, A. (1-7-49), C/o British Overseas Airways Corporation, Firlay House. (621)



Bray, John Patrick, A.C.A. (Eng. & Wales), (1-7-49), A F Ferguson & Co., McLeod Road. (6)

†Butani, Ram Hassasing, A. (1-7-49), 22-A, Motan Building, Bunder Road. (539)

†Haquc, Mohammad Ekramul, A. (1-7-49), Shams Manzil, Bihar Colony, Masan Road. (511)

†Khan, Ahmedkhan Badekhan, A. (1-7-49), Ahmed B. Khan & Co., Essajee Ebrahimjee Building, Bunder Road. (677)

†Mama, Sorab Gustasp, A.S.A.A., A.C.A. (Eng. & Wales), A. (1-7-49), 63, Commissariat Lines. (810)

†Master, B. B., A. (1-7-49), 49, Parsi Colony. (1571)

†Master, Jehangir Bomanshah, A. (1-7-49), 49, Parsi Colony. (568)

†Nanji, Mahomed Usman Husein, B.Com., A. (13-2-51), Dhanwantibai Building, Room No. 11, Ground Floor, Rochiram Thakordas Road, Punjabi Club Colony, Kharadhar. (1952)

†Postwala, Nari Merwanji, B.Sc., A.S.A.A., A. (1-7-49), Nariman Dalal Desai & Co., 51, Forbes Building, 2nd Floor, Dunnolly Road. (1333)

Wilson, Ian Birrell, A. (1-7-49), F. (13-1-51), Ford Rhodes Parks & Co., P. O. Box 950, Mehta Lodge, Victoria Road. (481)

#### KISUMU (Kenya Colony)

†Patel, Keshavbhai Lalbhahi, A. (1-7-49), John Cumming & Co., Post Box No. 327, Station Road. (819)

#### LAHORE

†Chaudhury, M. Hussain, A. (1-7-49), M. Hussain Chaudhury & Co., 8, Lakshmi Mansions, The Mall. (1161)

McLaren, Alexander, A. (1-7-49), A. F. Ferguson & Co., Dinga Singh Building, The Mall. (349)

#### LONDON

†Charles, Frederick Wadden, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1365)

†Corbett, John Thalberg, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1366)

†Culling, Charles Richards, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1384)

†Darker, Denzil Ernest, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1383)

†Duncan, Stanley Malcolm, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1386)

†Falkner, Alfred Clifford, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1385)

†Granger, Edward Tresoldi, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1360)

†Howitt, Harold Gibson, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1358)

†Howorth, Thomas, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1520)

†Kapadia, Pesi Jamshedji, B.Com., A. (15-3-51), 37, Wood Lane. (1973)

†Norman, Leonard Herbert, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1382)

†Olivier, William Herbert, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1368)

†Peat, Charles' Urle, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1359)

†Peat, Henry, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1362)

†Peat, Sir William Henry, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1174)

†Richards, George Ernest, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry. (1521)

†Sanders, Harry James, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1363)

†Shroff, Manoranjan Ratilal, B.Com., A. (1-7-49), 30, Steel's Road. (1134)

†Spencer, Maurice Charles, A. (1-7-49), C/o Price Waterhouse & Co., 3, Fredrick's Place, Old Jewry. (1169)

†Urquhart, Charles Rodger, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1364)

†Waterhouse, Sir Nicholas Edwin, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry. (1170)

†Whatmore, Walter Roland Tracy, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1361)

#### MOMBASA (Kenya)

Joshi, Vasantrai Bhavanishanker, G.D.A., A. (1-7-49), 17, Makadara Road, P. O. Box 797. (217)

†Mehta, Gurcharan Das, B.Com., A. (1-7-49), P. O. Box No. 664. (1248)

†Trivedi, Dhirajlal Shankerlal, A. (1-7-49), D. S. Trivedi & Co., P. O. Box No. 404. (493)

#### NAIROBI (Kenya)

†Patel, Kanubhai Motibhai, B.Com., A. (1-9-50), P. O. Box 1684. (1857)

#### NEWCASTLE-UPON-TYNE (England)

†Capey, Thomas Crothers, A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street. (1524)

†Coates, Joseph Michael Smith, O.B.E., A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street. (1522)

†Kellelt, Frank Maynard, A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street. (1523)

#### PONDICHERRY

†Guruswami, Therizhandur Vaidyanatha, B.Com., A. (1-7-49), C/o Anglo-French Textile Co., Ltd. (814)

†Venkataraman, Angarai Ganesa, A. (15-5-50), Assistant Accountant, Best & Co., Societe Anonyme, Rodier Mills. (1714)

#### RANGOON

†Chaudhuri, Narendra Bijay, B.A., A. (21-3-50), Chief Accountant, Govt. Electric Supply Dept., 153, Ahlone Strand Road. (1674)

†Manekji, Dinshaw Manek, B.Com., A. (26-9-49), 99, University Avenue, University Post Office. (1606)

†Ohn Galng, B.A., A. (3-3-52), C/o The Chief Accountant, Port Commissioners. (2172)

†Patel, Dahyabhai Shankerbhai, B.Com., G.D.A., A. (1-7-49), D. S. Patel & Co., 42, Mogul Street. (241)

†Patel, Manibhai Ambalal, A. (1-7-49), D. S. Patel & Co., 42, Mogul Street. (791)

†Tu, Than (a) R. Ba Thaw, B.A., A. (28-7-51), Deputy Chief Accountant, Rangoon Port Commissioners, Head Office Flat 'A', Port Commissioners Building. (2044)

#### SINGAPORE

Natarajan, Subramania, A. (1-7-49), Natarajan & Swaminathan, 27, The Arcade, Raffles Place. (295)

Swaminathan, Krishnaswamy, A. (1-7-49), Natarajan & Swaminathan, 27, The Arcade, Raffles Place. (257)

#### SRINAGAR

Roy, Dilbagh, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Roy Malhotra & Co., Exchange Road. (202)

G. P. KAPADIA, President.

#### (CHARTERED ACCOUNTANTS)

New Delhi, the 29th September 1952

No. 3-CA(172)/50.—With reference to this Institute's notification No. 24-CA(21)/50 dated 1st April 1952, and in pursuance of Regulation 14 of the Chartered Accountants Regulations, 1949, it is hereby notified that in exercise of the powers conferred by Regulation 13 of the Chartered Accountants Regulations, 1949, and in accordance with the order of the Bombay High Court, Bombay, dated 19th March, 1952, the Council of the Institute of Chartered Accountants of India is pleased to restore to the Register of Members, with effect from 20th September, 1952, the name of Shri Ganesh Mahadeo Oka, 39/20, Yerandvane, Poona-4.

G. BASU, President.

#### MINISTRY OF EDUCATION

##### RESOLUTION

New Delhi, the 24th September 1952

No. F.9-5/52-B.I.—The Central Advisory Board of Education at its 14th meeting held in January 1948, recommended the appointment of a Commission to examine the prevailing system of Secondary Education in the country and suggest measures for its re-organisation and improvement. At its meeting held in January 1951, the Board reiterated its former decision and pressed for early implementation of its recommendation in view of the urgent need for the reconstruction of education at this level.

2. While the problems of education at the elementary and the University stages have been surveyed in recent years and steps have also been taken to improve and coordinate facilities for technical education, there has been no comprehensive or thorough

examination of the problems pertaining to Secondary Education. This is however the stage which marks the completion of education for the large majority of pupils. Further, it is the secondary schools that supply teachers to the Primary Schools and students to Universities. An inefficient system of Secondary Education is therefore bound to affect adversely the quality of education at all stages.

3. There are other considerations which also make a survey of secondary education at the present time necessary. One of the major defects of the prevailing system of secondary education is its unilinear and predominantly academic character. A fairly uniform system of elementary education may serve the needs of children but cannot fulfil the requirements of adolescents at the secondary stage when differences in aptitudes and interests begin to be clearly shown. The need for the reorganisation of secondary education with diversified courses has become more urgent as a result of the acceptance by the Government of India and the State Governments of Basic education as the pattern of education at the elementary stage.

4. In view of these considerations, the Government of India have decided to set up a Secondary Education Commission consisting of the following members with instructions to submit its report as soon as may be feasible:—

1. Dr. A. Lakshmanaswami Mudalliar, Vice-Chancellor, Madras University, (Chairman)
2. Principal John Christie, Jesus College, Oxford.
3. Dr. Kenneth Rast Williams, Dean of Instruction, Air University, U.S.A.
4. Mrs. Hansa Mehta, Vice-Chancellor, Baroda University.
5. Shri J. A. Taraporevala, Director of Technical Education, Government of Bombay, Bombay.
6. Dr. K. L. Shrimali, Principal, Vidya Bhavan, Teachers' Training College, Udaipur.
7. Shri M. T. Vyas, Principal, New Era School, Bombay.
8. Shri K. G. Saiyidain, Joint Secretary to the Government of India, Ministry of Education. (*Ex-officio* member).
9. Principal A. N. Basu, Central Institute of Education, Delhi. (Member Secretary).

the duration of the Commission's stay in any State Government may, if it so desires, a person to serve as a Member of the Commission on such terms and conditions as the State Government concerned may determine in consultation with the Government of India.

6. The terms of reference of the Commission will be:

- (a) to enquire into and report on the present position of Secondary Education in India in all its aspects; and
- (b) suggest measures for its reorganisation and improvement with particular reference to
  - (i) the aims, organisation and content of Secondary Education;
  - (ii) its relationship to Primary, Basic and Higher Education;
  - (iii) the inter-relation of Secondary schools of different types; and
  - (iv) other allied problems;

so that a sound and reasonably uniform system of Secondary Education suited to our needs and resources may be provided for the whole country.

HUMAYUN KABIR, Addl. Secy.

## MINISTRY OF TRANSPORT

(Ports)

New Delhi, the 24th September 1952

**No. 6-PH(71)/52.**—In exercise of the powers conferred by sections 4 and 6 of the Madras Outports Landing and Shipping Fees Act, 1885 (Madras Act III of 1885), the Central Government hereby directs that with effect from the 1st October 1952 the following further amendment shall be made in the notification of the Government of India in the Ministry of Transport, No. 11-P(90)/47, dated the 23rd December 1947, namely:—

In the schedule of Landing and Shipping Fees and wharfage to the said notification:—

In Section "XXXVII—Textiles", against each of the items B and C, for the expression "20 cwts." occurring in column 3 "Unit", the expression "50 cft." shall be substituted.

T. S. PARASURAMAN, Dy. Secy.